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RURAL DEVELOPMENT AND LOCAL ADMINISTRATION DEPARTMENT

SPECIAL OFFICER
for ARCHAEOLOGY
GOVT. OF MADRAS, MADRAS

NO-4

GUIDE BOOK

ON

PANCHAYAT DEVELOPMENT IN MADRAS STATE

(REVISED AND ENLARGED)

Volume II

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PROGRAMME.

Agriculture.

PANCHAYAT ADMINISTRATION AND DEVELOPMENT OF AGRICULTURAL PRODUCTION.

1. The draft outline of the Third Five-Year Plan of Madras State lays down that the objective of the Agricultural Development Plan of the State is to increase the production of foodgrains by approximately 33 per cent during the next five years.

2. The necessity for the preparation of village production plans, as part of the Agriculture Development Plans, has been repeatedly emphasised. The actual process of working out such village plans could not however be undertaken till now for want of an organization at the village which could undertake the responsibility for the preparation and execution of these plans.

3. The Madras Panchayats Act, 1958, is now in the process of being implemented. Under this Act, Panchayats and Panchayat Unions are being constituted to cover all rural areas of the State. Under section 66 of this Act, the State Government have to entrust to the Panchayat Union all measures relating to the Development of Agriculture. Animal Husbandry and Village Industries.

4. It has now become necessary to specify the items of work relating to Agricultural Development for the carrying out of which, the Panchayats and Panchayat Unions will have to undertake responsibility. It is also necessary to lay down the procedure to be adopted by Panchayats and Panchayat Unions in the preparation of village plans for Agricultural Development.

5. A Memorandum of Instructions specifying the division of responsibility between the State Government and the Panchayat Administration and the procedure to be adopted by the Panchayat Administration in the preparation of plans and programmes for the development of agriculture is appended to this order. The Government direct that the instructions contained in this Memorandum be brought into force immediately.

6. Each District Agricultural Officer will immediately select one Panchayat village in each of the first batch of 75 Panchayat Unions for the preparation of Agricultural Development Plans on the lines set out in the Memorandum of Instructions. The Agricultural Extension Officer of the Block and the Gramasevak should also actively participate in the preparation of this plan. Based on the model plan prepared by the District Agricultural Officer for one Panchayat village in the Block, the Agricultural Extension

Officer and the concerned Gramasevaks should assist the other Panchayats to prepare similar Agricultural Production Plans for all villages in the first batch of 75 Panchayat Unions. The Government direct that the preparation of Village Agricultural Production Plans for every Panchayat in the first batch of 75 Panchayat Unions be completed not later than the 1st March 1961.

7. The Government also specifically approve up to the end of the III Plan period the proposal contained in paragraph 26 in section IV of the memorandum appended to this order that a premium of Rs. 2 per railway maund of secondary seed actually distributed by the Gramasahayak be paid to the Gramasahayak through the Panchayat Union and the Panchayat. The details of the financial procedure to be followed for ensuring the proper working of the system of payment of premium will be worked out by the Director of Agriculture and submitted to Government for approval.

(*Vide* G.O. No. 3792, Food and Agriculture, dated 16th November 1960.)

APPENDIX I.

MEMORANDUM OF INSTRUCTIONS.

Panchayat administration and Development of Agricutural Production during the Third Plan period.

SECTION I.

The Third Plan objectives.

1. The first chapter of the draft outline of the Third Five-Year Plan of Madras is devoted to Agriculture. It sets out the most important objective of the agricultural production plan of the State. This is to increase the production of foodgrains by approximately 33 per cent during the next five years.

2. The measures by which this objective is sought to be attained can be classified under three heads of Development of Agricultural Production which may concisely referred to as below:—

I. Better-Farming.

II. Further Development of the use of Chemical Fertilisers.

III. Further development of irrigation facilities. In this memorandum, the expression "Better-Farming" is used to include adequate organic manuring; systematic use of improved seeds; adequate plant protection; and the systematic practice of other improved methods of cultivation, subject only to two major exceptions, viz., irrigation and chemical fertilisation.

3. In the present stage of development of agriculture in Madras State, the relative importance of the three classes of methods of increasing food production can be seen from the estimates (set out below) of the contribution each is expected to make in attaining the target increase of 33 per cent during the Third Plan period.

Head of Development of Agricultural production.	Percentage increase of food production aimed at during the Third Plan period.
(1)	(2)
	PER CENT.
I Better Farming	12·5
II Further development of the use of Chemical Fertilisers.	12·5
III Further development of Irrigation facilities.	8·0
Total	33·0

The third place allotted to development of irrigation may seem surprising at first sight ; but it reflects correctly the fact in this State that development of irrigation facilities has already proceeded very far ; and the scope for further development has become very restricted.

SECTION II.

Specification of the scope of responsibility entrusted to Panchayat Administration.

4. The expression " Panchayat Administration " is used in this memorandum to designate the new organization of local administration now being set up in every Development Block under the new Panchayat Act. It includes the Panchayat Union of the Block, all the Village Panchayats in the Block, as well as Town Panchayats (if there be any). There will be 374 Panchayat Administrations in the State, grouped together in 21 District Development Councils.

5. Every Panchayat Administration is expected to frame its own Development Plan for the Third Five-Year Plan. This will consist of one Five-Year Budget and five Block Development Programmes (one each for Agriculture ; Industries ; Communications ; Education and Health and Welfare).

6. For purpose of framing the Block Development Programme, it will be necessary to define clearly the scope of responsibility of Panchayat Administration and distinguish it from that of Government. This has been done to a limited extent in the new Panchayat Act. So far as Agriculture and Industries are concerned, it is necessary to establish this division of responsibility, by Government orders issued under section 66 of the new Panchayat Act whereby developmental functions are to be entrusted to Panchayat Administration. In respect of planned development of Agricultural production the present proposals regarding what Government should continue to be responsible for and what Panchayat Administration should be now made responsible for, are set out in paragraphs 7 to 9 below.

7. Among the three Heads of Development of Agricultural Production set out in paragraph 2 above, " Better-Farming " is the first and most important. It is also the Head of Development in which further progress cannot be secured unless Panchayat Administration takes

full responsibility therefor, and brings to bear moral pressure and persistent education effort on each and every cultivator. Therefore, primary resonsibility for "Better-Farming" will be vested in Panchayat Administration. The responsibility of the State Government will be limited to the provision of assistance to Panchayat Administration, in respect of the following :—

(a) Provision of agricultural grants in terms of the Panchayat Development Schematic Budget ;

(b) provision, free of charge, of the services of National Extension Service staff ; and technical advice of experienced departmental officers ;

(c) the supply (on payment) of improved seed-grain produced on State Seed Farms ; and

(d) such other assistance, if any, as may be mutually agreed upon from time to time as necessary for Panchayat Administration and capable of being provided by departmental officers.

8. Nitrogenous fertilizers are the most important among all chemical fertilizers. At present the Government of India carry primary responsibility for procurement and inter-State distribution. This will necessarily continue. The responsibility of the State Government is limited to settlement of allocations ; making arrangements for distribution and supervising such arrangements. This will also continue. Co-operative societies have now become accepted as the agency for storage, local distribution and retail sale. This will also continue. There are, however, certain problems connected with detailed allocation of available supplies, as well as supervision of use. In order to solve these problems the State Government will need the assistance of Panchayat Administration. The responsibility of Panchayat Administration will, therefore, be limited to the rendering of such administrative assistance, as well as the provision to cultivators of technical advice regarding the use of chemical fertilizers.

9. Provision of new irrigation facilities as well as improvement of existing irrigation facilities, is divisible into two parts, one relating to public works and another relating to private works:—

(i) In respect of the former, responsibility is at present carried by the State Government and discharged partly through the Public Works Department and partly through the Special Minor Irrigation Organization under the Board of Revenue. This will continue. Panchayat Administration will not be required to undertake specific responsibility in this field. It will however, be free to undertake minor improvements of minor irrigation works entrusted to it for maintenance, or of Kudimaramat or other works taken up by them for maintenance. This will be subject to the condition that improve-

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NOTE.—According to the Definition "Better-Farming" given in paragraph 2 above the constitution of contur-bunds and other similar soil conservation works will form part of Better-Farming and as such fall within the field of primary responsibility of Panchayat Administration. At present it is carried out as purely departmental operations in limited areas. The process of devolution of responsibility requires careful working out and is under seperate consideration For the present it should be regarded as totally outside the scope of this memorandum.

ments do not diminish supply to other Blocks and further that the cost involved is met from local resources supplemented by the resources allotted under the Panchayat Development Schematic Budget.

(ii) As regards private works, the State Government are at present providing loans under the Land Improvement Loans Act for the construction of wells and installation of pumpsets. Limited subsidies are also given for construction of wells. This will continue. Panchayat Administration will be called upon to provide information and local supervision but will not have any financial responsibility. The services of extension staff will have to be utilised for the collection of loans.

10. The provisions of paragraph 9 above relate to new works and improvements only. The grant in respect of maintenance of irrigation works will be as below:—

(a) The State Government will continue to retain responsibility for the maintenance of major irrigation works only. (b) The maintenance of minor irrigation works (at present maintained by the State Government) will be transferred to Panchayat Administration. (c) In respect of Kudimaramat works, the responsibility for efficient maintenance should be taken over by Panchayat Administration (unless customary arrangements for provision of labour by ryots are working satisfactorily).

Efficient discharge by Panchayat Administration of these maintenance responsibilities will form an important part of their duties relating to agricultural production. Panchayat Administration will be encouraged to make the maximum use of 'kuttais", "Ponds", "minor streams", and other local supplies. The improvements of such works and their maintenance will be financed on the same basis as Kudimaramat works taken over and maintained by Panchayats.

SECTION III.

Agricultural Production Development Scheme No. I.—Local manures.

11. According to the estimates made in the Draft outline of the Third Five-Year Plan of Madras State no less than one half of all the additional food production expected from Better-Farming has to be realised by increasing the quantity and improving the quality of local manures used for crop production ; the realization of the other half is also dependent upon better manuring, as the condition precedent to be fulfilled. There are, at present, a number of different schemes relating to green manuring and composing. All these schemes will hereafter become the responsibility of Panchayat Administration. The first step which every Panchayat should take in preparing Panchayat Agricultural Production Plan will be to integrate these different schemes and frame a single "Local Manures" Schemes as its Agricultural Production Development Scheme No. I.

12. For purposes of framing this scheme, it will be necessary to adopt a common unit throughout the State, as the unit of measurement of quantities of local manures. To this end, it has been

decided that " *one cart-load (half a ton) of farm-yard manure of fair average quality* " should be deemed to be one unit of Local Manure. It will be necessary to frame a Schedule specifying in respect of every other type of local measure, how much of such manures (e.g., green manuring, various types of manurial green leaf, sheep-penning, oil cakes, etc.), will constitute one unit ; that is to say, will have the same manurial value as one cart-load (half a ton) of farm-yard manure of fair average quality.

For this purpose, it has been decided that the principle should be that any manurial material which supplies five pounds of nitrogen should be deemed to be one unit of local manure. The Director of Agriculture should arrange to work out a schedule of Manure Units and see that all Agricultural Extension Officers understand it correctly and explain it properly to Panchayats. It is extremely imperative that the instuction should be carried out as a process of social education on the scientific basis of agriculture. Every village should be made manure-conscious and the villager should be evoked to acquire a thorough knowledge of composition of manurial values.

13. The first step in the formulation of the scheme for any village will be the ascertainment of how many Local Manure Units are at present being used in the village for grain crops and how many Local Manure Units ought to be used as the optimum for grain crops and, thereby, determine the deficiency which requires to be made good in order to increase the production of foodgrains.

The determination of the total number of Local Manure Units, at present in use, can only be approximate. However, it should be made as accurately as possible. The only satisfactory way of doing it would be to assemble all the cultivators in a Planning Conference in the village. The President and members of the Panchayat, assisted by the Village Officers should conduct this Conference. The nature of the calculations and its purpose should be explained to the assembled cultivators. Thereafter, the items of local manure in use should be listed. The number of units of each should be computed, beginning with farm-yard manure.

14. How many Local Manure Units *ought* to be used as the basic minimum? In order to answer this question it is necessary that a common rule should be adopted for all Panchayats in the State. To this end, it has been decided as a simple working rule that " *for every acre of any foodgrain crop 12 units of local manure must be supplied as its optimum requirement.*"

Where more than one crop is raised on the same land, the rule must be applied in respect of each crop successively. In other words, the minimum requirements assessed at the rate of 12 units per acre should be fixed on the basis of the " gross grain crop acreage " and " not the net grain crop acreage ".

From the requirements thus assessed, the quantity used at present on grain crops (determined in the manner explained at paragraph 13 above) should be deducted. The deficiency to be made good should thus be settled.

It should be carefully borne in mind that chemical fertiliers should not be taken into account at any stage of these calculations.

The adoption of the common working rule of 12 units of Local Manure for every acre of grain crop means that every village should put forth its maximum effort to provide up to 12 units in the form of organic manures. Chemical fertilisers should be relied upon for further intensification of fields, and not as a substitute for organic manures, it will be the duty of the Panchayat to make sure that the supply and use of Local Manures are stepped up to this limit within a period of three years at the latest.

15. Having arrived at the deficiency requiring to be made up, it should then be examined in what form of local manure it can be most conveniently made good. To what extent can green manuring be stepped up? For that purpose, how much green manure seed will be needed and what arrangements should be made by which that quantity of green manure seed can be secured year after year? To what extent can the direct application to lands of green-leaf manure be stepped up? For that purpose what sort of trees and shrubs should be got planted, and on which lands can they be got planted? How many new. compost pits should be got dug? On what lands will they be dug and by whom? How is the additional organic material needed for filling up these pits to be produced? To what extent will they be produced in the form of live-hedges or by border-planting of cultivators' fields? To what extent should they be got produced on poramboke lands and waste lands? Every one of these questions should be gone into carefully. The pattern of answers to these questions will vary considerably with reference to the existing pattern of land use; that is to say the existing pattern of (wet, dry and garden) cultivation, and the availability of poramboke and waste lands and other local sources of organic manurial material.

16. As a rule, it is likely to be found that the worst deficiency is locatable on dry lands. A satisfactory method would consist in digging compost pits in the fields themselves, *at the rate of one standard sized pit for every acre.* The standard size would be 15 feet long, by 8 feet broad and 3 feet deep. The manurial material needed for such pits will have to be provided by such shrubs and trees as Clysicidice Pungâm, Ipomea " Adathodda ", " Kattamani ", etc. The growing of such trees and shrubs as live-hedges and border-plantation will, no doubt, present a small problem to cultivators in the first year (in respect of watering and guarding); it will be the duty of the Panchayat to arrange for progressive cultivators to show the way of practical solution of these problems, and ensure that all the rest follow the same practice with a short time. The Panchayat should also arrange for necessary watch and ward.

17. Apart from such action to be taken by individual ryots in their own holdings it will be necessary for every Panchayat to undertake an action programme of plantation of porambokes and waste lands vested in it. The first objective of such plantation should be to ensure the availability of adequate guarantee of manurial material. But the plantation effort need not be limited to it. It should include

also plantation of trees and shrubs required for fuel, fodder and other purposes necessary and useful for the village community. In so far as the fuel supply is increased, the burning of cowdung can be reduced and the supply of farm-yard manure correspondingly increased.

18. It is of the highest importance that all these details making up the scheme should be discussed in public at the Planning Conference in order not only that the best possible conditions may be reached, but also in order to ensure the widest possible understanding of the Scheme by all the cultivators, which is an indispensable prerequisite of successful execution of the scheme. After the discussion is over, it will be for the Panchayat to formulate the scheme in the form of concise and specific statements of the action to be taken by the cultivators individually and by the Panchayat collectively. Where the action has to be taken over two or three years, care should be taken to specify the phasing and to detail concretely the action to be taken in the first year.

SECTION IV.

Agricultural Production Development Scheme No. II—Improved seed grain.

19. The Second Agricultural Production Development Scheme to form part of the Panchayat Agricultural Production Plant must relate to the development of the supply and use of the principal grain crops grown in the Panchayat Area, viz., Paddy, Ragi, Cholam and Cumbu.

20. Just as a common standard to be attained by all Panchayats in the State has been fixed in respect of Local Manures, it is also necessary to fix a common standard in respect of improved seed grains. For this purpose it is necessary to standardize a definition of improved seed grain. The following definition has, accordingly, been decided upon, viz., *improved seed grain means any seed grain certified as improved seed grain by an officer of the National Extension Service establishment, and includes the progeny of such seed grain of the first generation and the second generation only.*

Seed grain of the third or succeeding generation, even though duly certified seed grain should not be regarded as improved seed grain.

It follows that a change of seed grain used on every field after every three years is an essential feature of Better-farming, which should be attained and maintained throughout the State.

21. The first step in formulating the Scheme should be to settle the strain of seed grain required for the village. In most cases the improved strains evolved by the Agricultural Development would be available. There would be pockets of cultivation for which departmental strains might not yet be available. In such cases, the District Agricultural Officer is authorized to arrange supply based on mass selection of local variety, distinguished by outstanding performance in yield and other merits.

It will be for the Panchayat to settle the strains for the village, after consultation with the Agricultural Extension Officer. The decision of the Panchayat will require the approval of the District Agricultural Officer in token of his acceptance of responsibility for arranging the supply of seed grain required for the village seed farms.

22. The next step will be to determine the quantity of seed grain required for annual supply, and the arrangements for producing this supply for village seed farms. As the entire area should be completed and replaced once in three years, it may be taken that the annual seed supply should be sufficient to plant approximately one-third of the total grain crop acreage. The quantities required will vary widely from one area to another with the kind of crop. Similarly, the area of land required for use as village seed farm in order to produce the required annual supply will also vary. It will be for the panchayat to settle, after full further discussion in the Planning Conference, what area of land is required for village seed farm and what quantity of improved seed grain should be produced for distribution every year. The District Agricultural Officer should satisfy himself that the quantities of seed required to be supplied by him is not in excess of reasonable requirements.

23. The panchayat should then select the cultivators who would produce the required annual supply of secondary seeds grains on their farms, which are to serve as the village seed farms. The cultivators thus selected should possess the necessary facilities of suitable land and water-supply as well as the technical competence. They should command the confidence of the cultivators of the village in respect of compliance with regulations of the National Extension Service in respect of the purity and viability of seed grain supplied by them. They should be persons who undertake the responsibility not merely in order to earn the premium payable for their production, but also with zeal for the fulfilment of the Panchayat Agricultural Production Plan, and thereby rendering public service.

The name " Gramasahayak " which has been brought into use throughout the country under the National Extension Service Scheme of Community Development, will, hereafter, be reserved as the exclusive designation of the cultivators who are selected by panchayats for rendering this particular public service.

24. The number of Gramasahayaks required for every panchayat will have to be carefully settled. As a rule, the area used by each Gramasahayak as village seed farm should not exceed three acres. Such a limitation is necessary for ensuring the proper processing required for keeping up purity and viability. If too large a quantity of seed grain has to be produced and stored by any one Gramasahayak, it is inevitable that standards would go down. It is also necessary not to put all the eggs in one basket. There are always possibilities of failure, natural and human ; and they should be guarded against.

Subject to the observance of these guiding considerations, the settlement of the number of Gramasahayaks will be left to the panchayat.

25. There is already a form prescribed for the "Seed Farm Indenture". The Director of Agriculture should arrange for necessary modifications in this form so as to be suitable for execution by every Gramasahayak, in favour of the president of the panchayat.

26. The modified "Seed Farm Indenture" should (in addition to other conditions, regarding purity, viability and certification procedure) provide for the sale to persons nominated by the panchayat at a "Seed Grain Market Price" settled by the panchayat. In addition to such price, payable by the purchasers the Gramasahayak, should be eligible for a premium on certified seeds payable by the panchayat union. This premium will be limited to quantities which are actually distributed to the farmers after being certified and sealed and passed for distribution by the authorized officer of the National Extension Service Establishment. The rate of premium will be two rupees per 'railway maund; and will be the same for paddy as well as millets.

27. Wherever the village co-operative society is willing to accept the responsibility, the seed grain should be sold to the society. The society will be under obligation to make the seed grain available to the persons nominated by the panchayat at the prices fixed by the panchayat.

In view of the fact that the process of storage will entail expenditure, the panchayat may take into account the period of storage, while fixing sale prices.

SECTION V.

Other Agricultural Production Development Schemes.

28. While provision is required to be made on uniform principle to all panchayats in respect of the two types of development schemes referred to above, the panchayat will be free to make provision for other types of development schemes also according to local needs. An illustration of the types of Development Schemes for which provision may be thus made is contained in a Model Agricultural Production Plan appended to this memorandum. This Plan was actually prepared by the panchayat of Kalyanakuppam village in Tiruvelloro Block of Chingleput district.

SECTION VI.

Finance provision.

29. The funds required by panchayat administration for the implementation of the Agricultural Production Development Schemes set out in sections III and IV above will be made available to them in the form of agricultural grants under the Panchayat Development Schematic Budget. As set out in the Panchayat Development Schematic Budget, each Development Block will be eligible for an agricultural grant of Rs. 2 lakhs for five years.

30. Out of this allotment of Rs. 2 lakhs, expenditure on Agricultural Production Development Scheme No. 1 relating to local manures will be financed on the basis of a specific percentage grant. The grant will cover two-thirds of the expenditure incurred by the Panchayats. Expenditure on Agricultural Production Development Scheme No. II relating to Improved Seed grain will be met by the panchayat union from this grant. The panchayat union will be entitled to a full grant to cover the expenditure on the payment of premium to the Gramasahayak as set out in paragraph 26 above, subject to the ceiling that total expenditure on the payment of such premium is limited to an amount not exceeding 30 naye Paise per acre of paddy and 15 naye Paise per acre of millet under cultivation in each block.

APPENDIX I.

Kalyanakkuppam Village Panchayat Agricultural Production Plan.

Part I.—Preliminary remarks.—(1) Kalyanakuppam is a small village in Tiruvellore Bolck Development area. It is about 2 miles North-East of Tiruvellore and about 1 mile from the Block Development Office. This village can be reached by a gravel road which branches off from Tiruvellore-Semmalai tar road. This village consists of two hamlets called Venkatesapuram and Narayanapuram. The population of this village, according to the last census, is 961. There are about 220 families. There are about 20 tiled-houses and the rest are thatched huts. There is no terraced house. People in this village are all farmers. Thirty-eight persons are patta-holders; they cultivate about 270 acres. On the whole, there are 313 acres of wet land and 109 acres of dry land. Three hundred and eighteen acres are cultivated in the first crop, 301 acres in the second crop and 39 acres in the third crop. Paddy is cultivated in 299 acres in " Swarnavari " season, 262 acres in " Samba " season and 31 acres in " Navarai " season. Groundnut and Ragi are the principal crops that are cultivated.

(2) For irrigation purposes, there are big ' Kosavan Lake ', ' Kalyana Isai Lake ' and a spring. These are rainfed. They get filled up during the months of September and October. There will be water for three or four months, according to the rain fall. These lakes irrigate a total area of 318 acres. Apart from this, there are 31 irrigation wells in " patta lands ". Twenty-four electric motors and pumps are used for pumping water for irrigation. These motors have a total capacity of 120 h.p. When there is no water in the lake, these pumps supply water to lake-fed lands and garden lands. Water facilities are very limited here. Sufficient water is not available for irrigation. Hence, it is not possible to cultivate successfully in appropriate seasons. Very often, the crops are adversely affected.

(3) The lands in this village are of different varieties of soil. Soil consists of deep black-clay, alkaline sand, sand mixed white alkaline varieties. Red soil is not available.

(4) There are 110 pairs of good bullocks for ploughing and 250 medium sized cows. There are no good milch cows. There are 662 rams and sheep. There are 16 pigs and about 3,000 ducks.

(5) In each year about 3,000 bags of rice, 400 bags of ragi and 2,500 bags of groundnut, are grown.

(6) There is an elementary school (up to fifth class) in this village and a hospital about 2 miles away. Public meetings of this village are held in an ancient Vaishnavite temple here.

(7) There is a panchayat in the village, consisting of seven persons—

Names of members of the panchayat.

(1) Sri P. Narasimmalu Naidu—*President.*

(2) Sri Ganapathy—*Vice-President.*

(3) Sri T. Srinivasalu Naidu.

(4) Sri A. Sengama Naidu.

(5) Sri A. Guruswamy Naidu.

(6) Sri Desaiah Naidu.

(7) Sri Varathan.

(8) This village has been selected for implementing the Village Panchayat Agricultural Production Plan. With a view to chalk out a plan for increasing food production of the village for the next year, meeting of the panchayat was convened at 9 a.m. on Friday, the 19th August 1960, in the school premises of this village (where there is facility for holding public meetings). The meeting had already been publicised and the president, vice-president, other members of the panchayat and village officials, were present. The Development Commissioner, District Collector, Deputy Secretaries to Government in Rural Development and Local Administration Department District Agricultural Officer, Block Development Officer, Extension Officers and Grama Sevaks took part in the meeting. People from this village and nearby villages, numbering 100, were also present to observe the proceedings of the meeting. The occasion presented a festive appearance. The farmers of this village were very enthusiastic and evinced keen interest in drawing up agricultural production plans.

Part II—Increase of rice production per acre.—(9) For drawing up the plan a sub-committee consisting of six panchayat members was provisionally constituted.

(10) For drawing up an appropriate plan correct statistics about agriculture are required. Correct agricultural statistics are not available in villages. Apart from the accounts maintained in the books of village karnams and statistics of cattle, no other information is available. The statistics about the quantity of rice and other grains produced in this village and the quantity of manure used in this village have had to be collected from the villagers orally and corrolate them by guess work and then the plan has to be drawn up, based on such statistics.

(11) For drawing up an agricultural production plan, no information is available about the quality of soil because of the absence of proper soil research in this village and adjoining villages.

(12) A discussion took place with regard to the production of rice during the previous year and the quantity of rice to be produced during the Plan period. Apart from the particulars available in the karnam's book, about the harvest of food grains, no other statistics were available. A panchayat member voiced forth the view that 10,000 bags of rice could be produced. Another person asserted that it would be possible to produce only 6,000 bags. After much discussion, it was concluded that the estimated production could be fixed at 3,000 bags. When a few farmers were enquired as to how much was produced in each acre, their individual replies with reference to production data ranged between 12 and 8 bags. As correct statistics were not available, it was decided that the minimum production of eight bags of rice should be increased to 12 bags. In view of this, it was decided to increase the target of 3,000 bags of rice to 4,500 bags of rice.

(13) No correct statistics were available in this village, in respect of the area of cultivation of Swarnavari crop, Samba crop and Navarai crop. Under these circumstances, the aim of this plan is to increase rice production from 1 per cent per acre to 50 per cent.

Part III—Increased use of manure.—(14) For increasing rice production as stated above, the use of manure proves to be an important factor. In this village, a land, considered to be well manured, is the one for which 12 carts of rubbish manure has been used. On the presumption that five carts of manure from each house could be made available from about 220 houses in this village, it was calculated that about 1,110 carts of manure would be made available. Calculating the requirement of organic manure at the rate of 60 lb. per acre for 392 acres of cultivable lands in this village, it was found that 22,520 lb. nitrogen units would be required. On the average rate of 5 lb. of nitrogen per cart, it was found that 4,504 carts of manure would be required for 392 acres. Of this, 1,110 carts of manure are now available in this village. Therefore, the compost is the only manure that is easily available in this village. How much more of this can be produced, was discussed. At the end it was decided that about 1,000 cart-loads of compost manure could be produced. After discussion as to whether the panchayat should produce it or the farmers themselves should produce it, it was decided that only farmers alone should produce it. It was decided that each of the pumpset users should have two compost pits each and produce compost manure, and that 52 pits (15′ by 8′ by 3′) should be dug for producing compost manure. A doubt was expressed whether sufficient quantity of waste matter would become available for this. For this, it was decided to plant 2,000 ' Hipomea Carnia ' plants at the rate of 40 plants on the side of each compost pit. Thus, 1,000 cart-loads of compost per year could be produced.

(15) Next to compost manure, only green manure plants can be grown in this village. The green manure plants are not grown to a great extent in this village. On enquiry, it was found that the main reason for this is that cultivable lands are utilized for the production of two crops per year. Sufficient land is not left waste for growing green manure plants. During summer there are not enough water facilities for sowing seeds and cultivating green manure plants. If seeds are sown in summer, they are eaten away by cattle. In

view of the above reasons, only 5 acres are used for cultivating 'Avuri' for green manure. It was decided to cultivate "Kolinji" plant in 15 acres of wet lands under single crop cultivation in the next year. If the seeds of this plant are sown, before harvesting rice. in 50 acres, these plants will be ready for use as green manure after six months of the rice harvests; this will withstand heat; cattle will not eat this. If they are sown once, they will grow of their own accord in subsequent years. The leaves are very nitrogenous. Moreover, it was decided to cultivate 10 acres of "Avuri" and 500 Gliricidia plants. According to this, manure equivalent to 40 cart-loads will be available.

(16) In this village, there are about 662 rams and 200 cattles. These are allowed to graze in the fields. They are thus allowed to graze in the fields for two months in a year. As no correct statistics were available, it was concluded that, by this arrangement of growing, about 500 cart-loads of manures would be available.

(17) In this village, the use of groundnut cakes, as manure, is in vogue. No statistics are available as to how many bags of manure are thus used. It was stated by one member that at the rate of three bags per acre about 1,000 bags were used. Another member interfered and stated that only 600 bags were used. By discussion, this figure was reduced to 200. One member expressed the view that 100 bags of groundnut cake were not available. Further, it costs much. It can be said that in this village, the quantity of cake to be made available for use as manure is equivalent to 1,000 cart-loads of maure. Hence, it will be desirable to grow trees such as "Puvarasu", Gliricidia extensively, for preparing manure.

(18) Afterwards, there was discussion on chemical fertilizers. It could not be said exactly how much of fertilizers would be available. There would not be enough supply of fertilizers to meet the requirements. Hence it was considered better to use what was available on the spot.

(19) Therefore, it was decided to meet the requirements of 4,800 cart-loads of manure for this village as indicated below:—

		Cart-loads.
1	Cattle manures now available	1,110
2	Compost	1,000
3	Green leaf manure (through shrubs and trees)	1,000
4	Through goat grazing	500
5	Through chemical fertilizers	800
	Total	4,410

Part IV.—Improved paddy seeds, production, supply and increased usage.—(20) Next to manures, improved seeds increased production. The varieties of improved seeds available in this village are TKM. 6, BAM 3, CO. 19. Improved seeds will be in good condition only for a period of three years after they are supplied from the village seed farms. After this period, it will become quite necessary to change the seeds. Mixed plants develop in it. The potency also diminishes.

Hence, it was decided that suitable improved seeds should be grown in village seed farms to meet the requirements of all the fields of rice cultivation in this village. The area of village seed farm, the required amount of seed, and as to who should run the seed farms are mentioned in detail in the third resolution attached herewith.

(21) It was also decided that these seed farms could be managed only by private individuals. After harvesting the seeds, the Agricultural Extension Officer should examine them and seal them. Moreover, the assistance of the Village Workers would be required for removing other plants. The seed beds should be sown separately. Separate ground will be required for beating and thrashing. New gunny bags will be required for collecting the seeds. To meet the extra cost involved in this it was decided that a premium of Rs. 2 per maund over the market rate will be required. This premium can be collected by the farmers who run the seed farms from those who sell the seeds. The seeds should be distributed to those selected by the village panchayat. As it will be very difficult to safeguard the seeds till the next harvest season it is necessary to distribute them as quickly as possible. If there was delay, it was decided to pay a premium of Re. 1 per maund to the seed growing farmer. It was decided to supply the above seeds on cash payment. The buyer should arrange for the necessary money for purchasing the seeds.

Part V—Steps for protecting rice.—(22) *Plant protection.*—It was decided to intensify the steps to combat diseases and pests affecting the plants.

Medicines and sprayers should be privately purchased. Power sprayers were not considered necessary. As good dusters were not now available it was decided to use pieces of cloth for spraying chemical powders.

(23) *Agricultural implements.*—The agricultural implements required for this village are—

Bose ploughs	50
Burmese suttons	10
Puddlers	2
Green manure tramplers	2

It was decided that these should be purchased by farmers themselves.

(24) *Japanese method of cultivation.*—As sufficient quantity of chemical fertilizers were not available, and as a large number of persons were required for line-planting, it was decided to put up experimental demonstration plots. There was a lot of discussion about Japanese rice cultivation. Some members said that a large number of men were required for line-planting and that sufficient quantity of chemical manure was not available. Moreover they said that there was no increased production on account of line-planting. The saving of seedlings, reduction in the cost of removing waste growth was not at all taken into consideration. It was decided that some farmers should cultivate in Demonstration plots and Control plots, in a proper way.

Part VI—Increased production of other plants than rice.—(25) Groundnut is next in importance to rice in this village. Every year, this is grown in about 400 acres—after harvest of rice in wet

lands and during rainy seasons, in dry lands. A particular variety of groundnut only is available. It was decided to obtain fifty bags of D.M.V. 2 variety groundnut from the Agricultural Depot and cultivate the seeds next year with a view to increase the production of improved seeds.

(26) Ragi is the important foodgrain in Kalayankuppam village. It is grown in many patches of lands. For this village, C.O. 5 variety of ragi is suitable. It was decided to obtain one bag of seeds from the Block Development Office and to popularise it through the village seed farms.

(27) As a small quantity of castor seed was available free of cost at the village seed farm it was decided to obtain 10 lb. of seeds and to plant them on the bunds of cultivable lands through the farmers. Consequently, sufficient quantity of castor oil for household use will be available for the farmers. There has been no castor cultivation in this village.

(28) Now, vegetable cultivation is not practised to a great extent, in this village. Even for their domestic consumption the farmers are purchasing vegetables from outside. It was decided to grow in ten acres brinjals, ladies-fingers, chillies, pumpkins and tomatoes sufficient for the consumption of every family in this village.

Part VII—Tree plantation.—(29) It was decided to plant 150 coconut seedlings on both the sides of the panchayat roads. When they start yielding coconuts, it will be a source of income for the panchayat. It will involve an expenditure of about Rs. 10 per plant for the cultivation of these coconut plants till they reach the yielding stage. The panchayat will meet this expenditure. The question of given loan to the panchayat for this purpose will have to be examined.

Part VIII—Irrigation—(30) *Kudimaramat.*—Kudimaramath is being done well in this village. The farmers themselves are meeting the cost of repairing the common canals. No change is needed in this procedure.

(31) The scheme of digging a big well at Ikkadu village and supplying water from there has to be examined.

Part IX—Conclusion.—(32) To draw up the above scheme the meeting of this panchayat was held on two days on the 19th and 20th of August 1960. And this scheme was drawn up successfully.

HEALTH AND RURAL SANITATION—SETTING APART SITES FOR CATTLE.

[Community Development Programme—Health and Rural Sanitation—Women Workers' Seminar held at Nabha on 11th and 12th of November 1959—Recommendation on keeping cattle in an isolated place—Setting apart sites by Panchayats—Instructions.]

It has been suggested that the Panchayats may be asked to set apart a common place in their area where the villagers can keep their cattle. Under section 86 of Madras Panchayats Act, 1958,

certain poramboke lands now vest statutorily in the Panchayats and the Panchayats can use each Panchayat-vested lands subject to such restrictions as may be prescribed by rules. The Panchayats can, therefore, select suitable sites themselves in the villages under the provisions in section 86 of the Panchayats Act, 1958. The Panchayats may also collect a nominal fee for every arrival of animal towards the expenses of maintaining the yard.

2. Attention is also invited to G.O. No. 972, Rural Development and Local Administration, dated 4th April 1961, under which the Panchayats have been empowered to utilise Assessed Waste Lands and unoccupied portions of Natham Porambokes also for public purposes. If parts of the Natham Porambokes are utilised for keeping cattle it should be ensured that this does not cause any nuisance to the inhabitants in that area.

3. The Collectors of districts may commend the above proposal to the Panchayats.

(Memo No. 60145/P3/61-1, Rural Development and Local Administration Department, dated 2nd August 1961.)

PANCHAYAT DEVELOPMENT—AGRICULTURAL PRODUCTION—UTILIZATION OF THE AGRICULTURAL GRANT—ORDERS—ISSUED.

Under section 66 of the Madras Panchayats Act, 1958, the Government have to entrust the National Extension Service Scheme of Community Development including, in particular all measures relating to the development of Agriculture, Animal Husbandry, Fisheries and Village Industries for execution to the Panchayat Union Council subject to such condition and restriction as may be specified by the Government from time to time. The Government have issued orders regarding the entrustment of the Community Development Programme to the Panchayat Unions in the first and second batch of blocks. In G.O. Ms. No. 3792, Food and Agriculture, dated the 16th November 1960, the Government have also issued instructions regarding the preparation of a village production plan for agricultural development in respect of every Panchayat.

2. In G.O. Ms. No. 664, R.D. and L.A., dated 16th August 1960, Government have ordered that every Panchayat Union should formulate a Panchayat Development Schematic budget for five years during the Third Plan period and have specified the pattern of financial assistance which will be available to every Panchayat Union and Panchayat. The Panchayat Development Schematic budget as laid down in this order provides for an amount of

Rs. 2 lakhs as Agricultural Grant to be provided for every Panchayat Union for the five years of the Third Plan. This amount is *exclusive* of the cost of extension staff whose services are placed at the disposal of the Panchayat Unions free of charge and it is also exclusive of loans and short-term credits made available to the cultivators by Government and by Co-operative agencies. It was laid down that a sum of Rs. 1 lakh out of the Rs. 2 lakhs grant would be distributed among the Panchayats of each Panchayat Union as a matching grant for being utilized for certain specified purposes and another sum of Rs. 1 lakh be made available to the Panchayat Unions to be utilized for certain other specified purposes on a non-matching basis.

3. The Government have had under examination the question of laying down in detail the items of work to be undertaken, the pattern of expenditure to be incurred and the financial and accounting procedure to be followed in each Panchayat Union and Panchayat in the utilization of the Agricultural Grant of Rs. 2 lakhs during the five years of the Third Plan. The Government accordingly called for proposals from the Director of Agriculture, Director of Animal Husbandry, and Director of Fisheries. The proposals of these Heads of Departments were discussed in a Conference of select Collectors, Panchayat Union Chairmen, District Agricultural Officers, District Veterinary Officers and Panchayat Union Commissioners convened by the Government at Madras in August 1961. Based on the conclusions reached at the conference; the Government now direct that the items to be included for execution under the Agricultural Grant and the *model* financial allocation in respect of each item be as shown in Annexure I.

4. The Government would like to make it clear that the fundamental objective of the entrustment of the Community Development Programme to the Panchayat Unions and the Panchayats is that local planning and local knowledge should go into the utilization of the Government grants available to them. This purpose will be defeated if the amounts shown in Annexure I are treated as definite appropriations made by Government to which Panchayat Unions are obliged to conform. It is accordingly hereby clarified that these amounts represent the Government's estimate of probable requirements on an average of all Blocks of the State; and it is recognized that there are bound to be material variations from Block to Block in the scope available for utilization of funds on particular items. Every Panchayat Union Council should frame for itself an Agricultural Grant Allocation Plan, with reference to the anticipated requirements of the Block in its charge. In framing the plan, every Panchayat Union is requested to pay due regard to Annexure I; but it will be open to it to alter the

allocations indicated therein in respect of individual items, provided the following conditions are fulfilled :—

(i) (a) The total amount of Government grant should not exceed one lakh in the schemes specified in each of the two sections of Annexure I separately.

(b) The total amount of contributions made by all the Panchayats in respect of schemes specified in Section I of Annexure I should not fall short of one-third of the total expenditure on all such schemes.

(c) In respect of the supply of various items at subsidised rates to private individuals such as distribution of implements, distribution of vegetable and fruit seeds, distribution of pedigree bulls, etc., the beneficiaries will be expected to give a contribution of not less than the percentage of their cost as laid down and it will not be open to the Panchayat Unions and Panchayats to collect a lesser percentage.

(ii) necessary provision should be made in full for certain essential schemes. These essential schemes are—

Item (1) *of Section II of Annexure I.*—Maintenance of Gramasahayak Service for production and supply of certified seed in every village on the basis laid down in G.O. No. 3792, Food and Agriculture, dated 16th November 1960.

Item (2) *of Section II of Annexure I.*—Making available pesticides at subsidized rates for food crops.

Item (13) *of Section II of Annexure I.*—Laying demonstration plots.

Item (1) *of Section I of Annexure I.*—Raising of Panchayat plantations.

Item (2) *of Section I of Annexure I.*—Community composting by Panchayats.

(iii) *The Agricultural Grant Allocation Plan* of every block should be verified and approved by the Collector in token of fulfilment of the foregoing conditions. Subsequent modifications to this Plan will be verified by the concerned Revenue Divisional Officers.

5. While preparing the Agricultural Grant Allocation Plan for each Block, Government advise the Panchayat Unions to limit detailed allocations of the Government grant to a sum of approximately Rs. 1·50 lakhs for expenditure during the first three years of the Plan and to leave a sum of approximately Rs. 0·50 lakh as unallocated reserve. This reserve may be subsequently allocated after gaining experience of the progress of actual expenditure of different schemes during 1961–62 and 1962–63.

6. Detailed instructions regarding the scope and mode of implementation of the various schemes specified in Annexure 1 are contained in Annexure II. The Government would advise the Panchayat Unions and Panchayats to follow these instructions in formulating and implementing the Agricultural Grant Allocation Plan. These instructions are, however, purely in the nature of guidance; and it is open to the Panchayat Union to make such changes as may be required in the light of local conditions of each Block, in consultation with the departmental officers concerned.

7. It is necessary for every Panchayat Union to know how the total expenditure programmed for the five-year period should be phased for each of the five years. To this end, the following instructions are issued :—

(i) (*a*) As a broad general rule, Government expect that the expenditure to be budgetted for during 1961–62 should be approximately one-fifth of the amount available for the five-year plan period.

(*b*) that the expenditure to be budgetted for during 1962–63 should be approximately one-fourth of the balance of Plan provision available at the end of 1961–62.

(*c*) the expenditure to be budgetted for during 1963–64 should be approximaetly one-third of the balance of plan provision available at the end of 1962–63; and

(*d*) the expenditure to be budgetted for during 1964-65 should be approximately one-half of the balance of plan provision available at the end of 1963–64.

(ii) This, however, will not be insisted upon rigidly. Panchayat Union Councils will have discretion to exceed these limits if this is necessary for the purpose of incurring non-recurring expenditure in any particular year or otherwise to maintain uninterrupted progress of schemes undertaken by them.

8. In respect of schemes Nos. 1 to 5 specified in Section I of Annexure I, it will be the duty of the Panchayat Unions to allot available funds equitably among all the constituent Panchayats of the Union after duly considering their needs as expressed in their Agricultural Production Plans.

The Panchayat Unions will have full discretion to make and revise such allotments from time to time. The Panchayat Union will also have the power to fix the contributions payable by every benefited Panchayat separately, in respect of expenditure incurred by the Panchayat Unions of Schemes Nos. 1 to 7 under Section I of Annexure I.

9. The Government direct that this order should come into force with effect from 1st October 1961, in all Panchayat Development Blocks.

10. The Accounting procedure to be followed in respect of various items included in Annexure II is briefly indicated in column (7) of the tabular statement contained in the Annexure I and further detailed in Annexure III.

11. The Agricultural Grant Allocation Plan framed by the Panchayat Unions and the Agricultural Production Plans framed by all the constituent Panchayats will jointly constitute the Agricultural Programme of the Third Five-Year Plan for each Block. In order to enable the Panchayat Unions and the Panchayats to incur expenditure on the implementation of the Agricultural Programme, the Government are issuing separately placing an advance grant of Rs. 10,000 at the disposal of every Panchayat Union.

ANNEXURE I.

SECTION I—SCHEMES TO BE IMPLEMENTED UNDER MATCHING GRANT OF RS. 1 LAKH.

Number.	Items.	Amount. Amount from Government Grant of 1 lakh.	Amount. Contribution from Panchayats.	Total.	Remarks.	Procedure for sanction, disbursement, claiming of grant, etc.
		RS.	RS.	RS.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	A. ITEMS ENTRUSTED TO PANCHAYATS AND EXECUTED BY THEM.	•				
1	Raising Panchayat Plantations for fuel, fodder and green leaf manure including fruit trees and shade trees but excluding plantains.	27,000	13,000	40,500	The Panchayat will decide on the trees and shrubs to be raised and the method of raising the plantation in consultation with Extension Officer (Agriculture).	Panchayat will formulate the scheme and submit to the Union for approval. After approval by the Union, the Panchayat will sanction and incur expenditure from its own funds. It will then claim the grant from the Union on a post execution basis. The Union will pay the grant and claim it from the State Government.
2	Promotion of composting, maintenance of Community Compost yard.	4,000	2,000	6,000	Union will distribute this among the Panchayats on the basis of their produc-	Do.

					tion plans as subsidy at a rate not exceeding Rs. 4 per standard compost pit per annum.	
3	Promotion of green manuring ..	4,000	2,000	6,000	To be raised by Panchayats on porambokes, etc. If possible, crop to be used for seed production only. If not, crop can be auctioned or used in Community Compost Yard.	Do.
4	Equipments and implements for Panchayats and Co-operatives for Plant protection and other purposes.	5,000	2,500	7,500	Each Panchayat to have at least one hand operated sprayer and one mould board plough. May be used for demonstration or for hire to ryots.	Panchayat will formulate the scheme and submit it to the Union for approval. After approval by the Union, the Panchayat will sanction and incur expenditure from its own funds. It will then claim the grant from the Union on a post-execution basis. The Union will pay the grant and claim it from the State Government.
5	Any other items ..	6,500	3,250	9,750	To be distributed among the Panchayats by the Union on an ad hoc basis.	The amount is reserved. Procedure will be indicated when proposals for utilization are received.
B.	ITEMS ENTRUSTED TO PANCHAYAT UNIONS AND EXECUTED ON THE RECOMMENDATIONS OF THE PANCHAYATS.	Nil.	Nil.	Nil.		

ANNEXURE I.

SECTION I—SCHEMES TO BE IMPLEMENTED UNDER MATCHING GRANT OF Rs.1 LAKH—*cont.*

Nnumber.	*Items.*	*Amount.* Amount from Government Grant of 1 lakh.	*Amount.* Contribution from Panchayats.	*Total.*	*Remarks.*	*Procedure for sanction disbursement, claiming of grant, etc.*
		RS.	RS.	RS.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C. OTHER ITEMS ENTRUSTED TO PANCHAYAT UNION AND EXECUTED BY THE BLOCK STAFF.					
6.	Veterinary dispensary building with dressing shed and trevis.	17,500	8,750	26,250	Wherever buildings are necessary for existing Veterinary institutions, the construction may be taken up. Otherwise, this provision may be kept reserved.	
7	Establishment of ten fish nurseries in each block. ..	36,000	18,000	54,000	Please see Annexure II.	
		1,00,000	50,000	1,50,000		

SECTION II—SCHEMES TO BE IMPLEMENTED DIRECTLY UNDER NON-MATCHING GRANT OF Rs. 1 LAKH.

Number.	*Items.*	*Amount of grant.*	*Remarks.*	*Procedure for sanction, disbursement, claiming of grant, etc.*
		RS.		
(1)	(2)	(3)	(4)	(5)
	A. ITEMS ENTRUSTED TO PANCHAYATS AND EXECUTED BY THEM.			
	B. ITEMS ENTRUSTED TO PANCHAYATS UNIONS AND EXECUTED ON THE RECOMMENDATION OF THE PANCHAYAT.			
1	Maintenance of Gramasahayak Service.	30,000	For distribution as subsidy to Gramasahayaks at Rs. 2 per imperial maund of improved seeds.	The Gramasahayak will claim the subsidy from the President. The Panchayat President will countersign the claim and the Gramasahayak will claim payment from the union. Union will pay the Gramasahayak from its own funds and will claim the grant from the State Government.
2	Distribution of vegetable seeds and fruit seedlings.	7,000	In respect of vegetable seeds, subsidy will not exceed 50 per cent of the cost. Panchayat or if authorized by it, the President will select the beneficiary. In respect of fruit seedlings, subsidy limited to Rs. 15 per individual.	The panchayat union will sanction the scheme. Union will receive the beneficiaries' share in cash and credit to its account. The Union will then place orders with approved firms, at approved rates, obtain them and pay for them from its own funds. It will then distribute them to the parties concerned on proper acquittance. It will then claim the grant due to them from the State Government.
3	Supply of implements and plant protection equipment to private individuals.	7,500	Subsidy not to exceed 50 per cent (Beneficiaries' minimum total contribution Rs. 7,500).	Do.

SECTION II—SCHEMES TO BE IMPLEMENTED DIRECTLY UNDER NON-MATCHING GRANT OF RS. 1 LAKH—*cont.*

Number.	*Items.*	*Amount of grant.*	*Remarks.*	*Procedure for sanction, disbursement, claiming of grant, etc.*
		RS.		
(1)	(2)	(3)	(4)	(5)
	B. ITEMS ENTRUSTED TO PANCHAYAT UNIONS AND EXECUTED ON THE RECOMMENDATION OF THE PANCHAYAT—*cont.*			
4	Promotion of composting by individuals or institutions.	6,000	Subsidy of Rs. 6 per standard compost pit. Panchayat to select eligible beneficiaries.	Same as for Gramasahayak Service referred to in item (1) above.
5	Promotion of growing of green-manure by individuals. (The Union will obtain its seeds either from District Agricultural Officer or from private parties).	5,000	Subsidy not to exceed 20 per cent (Beneficiaries' minimum contribution Rs. 20,000).	Same as for item (2) relating to vegetable seeds and fruit seedlings.
6	Distribution of pedigree bulls	7,500	Subsidy limited to 50 per cent. Beneficiaries to be selected by Panchayats. (Beneficiaries' minimum contribution, Rs. 7,500).	Do.
7	Distribution of rams on exchange ...	1,500	Please see Annuxure II	Please see Annexure III for accounting procedure.
8	Distribution of cockerels (male stock only) on exchange.	1,500		
	C. OTHER ITEMS ENTRUSTED TO PANCHAYAT UNIONS.			
9	Supply of Veterinary First Aid kit to Extension Officer (Animal Husbandry) and Gramasevaks.	500		The Union will formulate proposals, sanction and incur the expenditure. It will then claim the grant from the State Government.

10	Establishment of Block Poultry unit or subsidy to private breeders of poultry.	3,000	Subsidy if paid will not exceed 50 per cent subject to a maximum of Rs. 100 per individual.	If used for a block poultry unit, the grant will be on a post-execution basis. If used as subsidy to private breeders, same as for (2) above.
11	Purchase of Agricultural demonstration equipment at Block Headquarters.	4,500	One power sprayer and any other implement approved by District Agricultural Officer.	The Union will formulate proposals, sanction and incur the expenditure. It will then claim the grant from the State Government.
12	Agricultural equipment for Gramasevaks.	3,000	Example.—Hand-sprayers, hand-dusters, iron ploughs, rotary cultivators. Number and category may be changed by Union with District Agricultural Officer's approval.	The Union will formulate proposals, sanction and incur expenditure. It will then claim the grant from the State Government.
13	Laying demonstration plots 12 per year per Gramasevak.	2,400	Fifty cent plots for varietal, cultural and manurial demonstrations.	Do.
14	Running of demonstration farms by Gramasevaks.	5,600	One per Gramasevak's circle, 10 acres in extent all improved practices to be demonstrated.	Do.
15	Subsidy on the distribution of pesticides for food crops.	15,000	Subsidy limited to 25 per cent (Beneficiaries, minimum contribution Rs. 45,000).	No sanction by the Union will be necessary. The District Agricultural Officer will arrange to stock suitable pesticides and sell them at the subsidized rates to all ryots for use on food crops. The District Agricultural Officer will distribute pesticides upto a limit of an annual subsidy of Rs. 3,000 per block and pass a *pro forma* debit for this expenditure to the panchayat Union's Agricultural Grant. The District Agricultural Officer will send a monthly statement of such debit to each Union.
	Total ..	1,00,000		

ANNEXURE II.

Detailed instructions regarding the execution of the various programmes specified in Annexure I.

Section I—Schemes under the Matching Grant.

1. *Raising Panchayat Plantations.*—This relates to raising of Panchayat Plantations for fuel, fodder and green leaf manure as well as raising fruit and shade trees. In raising Panchayat Plantations, the panchayat may incur two kinds of expenditure—initial non-recurring expenditure on purchase of seedlings, laying the bed, etc., and recurring expenditure on fencing, watering and watching. No ceiling is fixed on the expenditure on labour charges. However, in distributing the grant among the constituent panchayats, the Panchayat Union should adopt such equitable principles as will ensure economy in the expenditure on this programme and at the same time encourage panchayats which are active in raising plantations.

2. *Promotion of composting by panchayats.*—(1) At present the following five schemes are in execution:—(1) Urban Compost Scheme in Municipalities and select panchayats; (2) scheme for the development of local manurial resources in 162 selected blocks; (3) scheme for the development of nightsoil compost in bigger panchayats; (4) pilot scheme for the utilization of nightsoil compost in smaller villages; and (5) cattle shed-*cum*-rural compost scheme in 50 selected blocks.

(2) The above schemes cover a number of panchayats. All the above committed schemes will be continued and implemented under the direct responsibility of the concerned panchayats. Funds necessary, for this purpose, will be provided outside the Rs. 2 lakhs grant. The provision of Rs. 4,000 of Government grant under the Panchayat Development Schematic budget suggested under this item should be used in panchayats where none of these particular schemes is in force.

(3) The panchayats may maintain a Community Compost Yard and prepare compost out of the village sweepings and refuse. They may incur expenditure on the sweeper's wages as also the purchase of minor equipments and carts. The sweeper himself should normally lay the pits for composting and take care of the pits. The Panchayat Union may distribute the provision under this head among the panchayats as subsidy at the rate not exceeding Rs. 4 per compost pit per annum (recurring). It should be understood that this subsidy is intended only to make good the difference that may arise in a panchayat between the income which it may get by the sale of compost and the expenditure which it will have to incur in maintaining the pit.

3. *Promotion of green manuring by panchayats.*—The provision suggested is Rs. 6,000 for five years made up of Rs. 4,000 of Government grant and Rs. 2,000 of panchayat contribution. The panchayats may raise green manure crops for direct distribution to individual ryots or for purposes of raising a crop in available poramboke lands which are either vested in the panchayats or regulated by them.

The panchayats may raise green manure crops on beds and bunds of Minor Irrigaion tanks which are transferred to the Panchayat Unions for maintenance. The provision under this head may be distributed by the Panchayat Union on the basis of acreage of crop raised in each panchayat.

4. *Equipment for panchayats and co-operatives.*—A provision of Rs. 7,500 is available under this head including the panchayats' contribution of Rs. 2,500. It is suggested that every panchayat should have at least one hand operated sprayer and one mould board plough, subject to its raising the requisite matching contribution. The Union may distribute the provision among the constituent panchayats on this basis. The type of implements to be purchased must be approved by the District Agricultural Officer. They may be used for demonstration purposes or for hiring to ryots on loan.

5. *Any other item.*—There is a provision of Rs. 9,750 including Rs. 3,250 of panchayat contribution. This may be retained by the Panchayat Union and as and when necessity is found for implementing any special scheme in one or more panchayats, this amount may be utilized.

6. *Veterinary dispensary building with dressing and trevis.*—The Government grant suggested for this purpose is Rs. 17,500 which should be matched by a panchayats' contribution of Rs. 8,750. To start with, the Panchayat Union may utilize this provision for constructing buildings for dispensaries which are already running and do not have buildings of their own. Subsequently, this provision may be utilized in places where the Animal Husbandry Department starts dispensaries newly. The construction of the building should be according to the type design approved by the Animal Husbandry Department. Necessary estimates should be prepared by the Block Supervisor and technically sanctioned by the officers of the Highways and Rural Works Department. The Panchayat Union will accord administrative sanction to the work.

7. *Fisheries—Establishment of nurseries.*—The provision available under this head is a sum of Rs. 54,000 including the panchayats' contribution of Rs. 18,000. During the year 1961-62, the scheme will be tried in 100 selected blocks of the State at the rate of one in each of two Gramasevaks groups in each block. The scheme involves digging of rearing and nursery ponds for breeding and rearing fish. The Fisheries Department will stock the ponds constructed under this scheme in the selected blocks. For the present, the entire provision available under this head need not be committed to the implementation of this scheme in every Union. A certain portion may remain as reserve and can be utilized at a later stage.

SECTION II—*Schemes under the Non-Matching Grant.*

1. *Maintenance of Gramasahayak Service.*—This is an important item of work entrusted to the Panchayat Unions and panchayats. A sum of Rs. 30,000 is provided for this purpose for five years in each Panchayat Union.

The entire amount will be utilized by the Panchayat Union for payment of subsidy to the Gramasahayaks at the rate of Rs. 2 per imperial maund of improved seeds produced and distributed by them to the ryots at the price fixed by the panchayat. The Gramasahayaks may sell the improved seeds directly to the Co-operative Societies and claim the subsidy at the same rate. The fundamental objective of the scheme is that one-third of the area under paddy and millets should be covered with improved seeds every year. The District Agricultural Officer will arrange to stock adequate primary seeds in the depot at the Block Headquarters. The Gramasahayaks will purchase the primary seeds and multiply them in their farms. After proper cleaning and adequate drying of these seeds, the Extension Officer for Agriculture will test them and seal them in bags. At the time of sealing, the Gramasahayak may be paid a subsidy of 50 nP. per imperial maund. The sealed bags alone will be distributed to the ryots or sold to the Co-operative Societies. The Gramasahayak may claim the balance of subsidy after actual distribution of the ryots.

2. *Subsidy on distribution of pesticides for food crops.*—A provision of Rs. 15,000 will be set apart under this item in each Panchayat Union for five years. The District Agricultural Officer will continue to arrange to purchase and stock necessary quantities of pesticides approved by the Agricultural Department at approved rates and settle the bills as at present. The Extension Officer for Agriculture will issue the pesticides at 25 per cent concessional rates (i.e., 75 per cent of full rates) to food crops. He will issue the pesticides to food crops on the strength of the certificate produced from the Panchayat President. At the end of every month, the amount of expenditure on subsidy incurred by each depot will be intimated to the Union to watch the progress of expenditure from this grant. Expenditure on subsidy for food crops above this ceiling and on subsidy for non-food crops will be met outside the Panchayat Development Schematic budget by the Agricultural Department.

3. *Distribution of vegetable seeds and fruit seedlings.*—A sum of Rs. 7,000 is suggested for each Panchayat Union for five years. The amount will be utilized for payment of subsidy not exceeding 50 per cent of cost of the vegetable seeds to private individuals and institutions recommended by the panchayat or by the President authorized in this behalf. The District Agricultural Officer will arrange to stock the vegetable seeds and fruit seedlings in the depot at the Block Headquarters. The stock will be distributed to those persons authorized by the panchayat. The depot shall maintain a register containing details of distribution made to each panchayat within the area of the Union so as to watch the expenditure by way of concessions. In respect of fruit seedlings the amount of subsidy should not exceed Rs. 15 per individual. This restriction will not apply to institutions.

4. *Supply of implements and plant protection equipment.*—The amount suggested under this head, i.e., Rs. 7,500 will be utilized for payment of subsidy to private individuals who purchase the implements. Subsidy should not exceed 50 per cent of the lowest quotations

as finally approved by the Director of Agriculture. The panchayats will select the individuals to whom the concession may be given, collect the ryots' share in advance and credit it to the Union funds. A list of implements like dusters, sprayers, etc., as approved by the Director of Agriculture or District Agricultural Officer will be supplied to the panchayats and they may decide on the kind and number of implements to be purchased by the individuals. The Panchayat Union will place orders with approved firms and at approved rates, obtain the implements and distribute them to the concerned individuals.

5. *Promotion of composting by individuals.*—The provision of Rs. 6,000 suggested in each Panchayat Union under this item will be utilized for payment of subsidy to individuals who dig compost pits and produce compost at the rate not exceeding Rs. 6 per standard pit (15 feet by 8 feet by 3 feet). The constituent panchayat may select the persons who will be eligible for this subsidy. Half of the subsidy may be paid when the compost pit is dug and the other half may be paid when compost is produced in the first year. This is a non-recurring item of expenditure and may be incurred in full in the first year. Subsidy should be paid only for *new* pits.

6. *Promotion of growing of green manure by individuals.*—A provision of Rs. 5,000 is suggested under this item for each Panchayat Union for five years. The production of green manure seeds and crops by individuals is an important aspect of agricultural plan and finds a place in the production plan of every panchayat. The objective is that the entire green manure requirements of the areas within the panchayat must be met by production within the panchayat area. It will be ideal if the seed required for raising the green manure crops is also produced within the panchayat itself. The required quantity of green manure seeds will be stocked by the District Agricultural Officer in the depot at the Block Headquarters and distributed to persons who are duly authorized by the panchayats. The District Agricultural Officer will fix the selling price at market price less 20 per cent. The 20 per cent concession will be borne by the Panchayat Union from the amount provided for this purpose.

7. *Distribution of pedigree bulls.*—A sum of Rs. 7,000 is suggested under this head. The amount will be utilized for payment of a subsidy on the cost of bulls not exceeding 50 per cent. The beneficiaries will be selected by the panchayats. The pedigree bulls will be selected and supplied by the District Veterinary Officer to the persons selected by the panchayats. The selected persons will remit the half cost in advance to the credit of the Panchayat Union.

8. *Distribution of rams on exchange and* 9. *Distribution of cockerels on exchange.*—The panchayats will select the beneficiaries who will exchange their rams or the cockerels as the case may be, for the ones supplied by the Panchayat Union. The Panchayat Union will purchase rams and cockerels after being approved by the District Veterinary Officer and arrange to exchange them. The rams and cockerels obtained by the Union in exchange may be sold in auction. The provisions under these heads will be utilized to bear the difference arising out of these transactions.

10. *First aid kit to Extension Officer (Animal Husbandry) and the Gramasevaks.*—The Panchayat Union will purchase the kits approved by the District Veterinary Officer and distribute them to the Extension Officer (Animal Husbandry) and the Gramasevaks.

11. *Block Poultry Unit or subsidy to private breeders.*—A sum of Rs. 3,000 is suggested under this item. A block poultry unit may be started by the Panchayat Union for distribution of improved breeds to private individuals. The type of birds will be indicated by the District Veterinary Officer who should be consulted before starting the poultry unit. This sum may be utilized for subsidising private breeders also. If subsidy is paid, it should not exceed 50 per cent of the cost and will be subject to a limit of Rs. 100 per individual.

12. *Purchase of Agricultural demonstration equipment at Block Headquarters.*—A sum of Rs. 4,500 is suggested for this purpose. The amount may be utilized for the purchase of one power sprayer any other implement approved by the District Agricultural Officer. These implements will be used for demonstration on hiring purposes.

13. *Equipment for Gramasevaks.*—The provision under this item is Rs. 3,000 per Panchayat Union. The following implements are suggested—handsprayers, hand-dusters, Burmese Settun improved iron ploughs and rotary cultivators. The make and type of the implements should be approved by the District Agricultural Officer. In addition to the above, special implements to suit local conditions may be purchased by the Panchayat Union with the prior approval of the District Agricultural Officer.

14. *Laying demonstration plots.*—Demonstration plots at the rate of 12 numbers per year per Gramasevak should be laid for varietal, cultural and manurial demonstrations. A sum of Rs. 5 may be spent for preparing necessary publicity boards with common headings in the first year. The plots should be 50 cents each in extent and a sum of Rs. 3 may also be spent on each plot for pre-treatment of seed or for any other prophylactic measure.

15. *Running of demonstration farms.*—The provision suggested under this head is Rs. 5,600 per Panchayat Union for five years. There should be one Demonstration farm in each Gramasevak's circle preferably in his headquarters village. The farm should as far as possible be 10 acres in extent. Demonstration of all improved practices may be held. Records should be kept of cultivation expenses and yields. The following scheme of expenditure is suggested for each farm:—

In the first year.

	RS.
Towards cost of seeds at Rs. 5 per acre	50
Prophylactic pest control at Rs. 5 per acre ...	50
Seed treatment at 50 nP. per acre	5
Big size publicity board with headings on the left side with space for filling up details on the right side	15
	120

In each of the subsequent years—

	RS.
Towards cost of seeds at Rs. 5 per acre	50
Prophylactic pest control at Rs. 5 per acre ...	50
Seed treatment at 50 nP. per acre	5
Board repairing	5
	110

The total expenditure for 10 demonstration farms in the Union for 5 years comes to (1 × 120 + 4 × 110) × 10 = Rs. 5,600.

The Union Commissioner may incur the expenditure.

ANNEXURE III.

Accounting procedure to be adopted in respect of schemes included in the programme of Agricultural Development entrusted to the Panchayat Unions for execution.

Categorisation of schemes.—The Agricultural Schemes to be executed by Panchayats and Panchayat Unions have been categorised into three parts.

A. Items to be entrusted to Panchayats for execution, under the Matching Grant. These schemes are:—

(1) Raising of Panchayat Plantations for fuel, fodder and green leaf manure;

(2) Promotion of composting—maintenance of Communal Composting Yard and preparation of composts from the village wastes;

(3) Promotion of green manuring—Raising of green manure crops by Panchayats on porambokes or foreshores of tanks or any other available space either for green manure or for manufacture of compost in the Communal Compost Yard;

(4) Equipping the Panchayats themselves or the co-operatives with the necessary minimum plant protection equipments and implements either for hire to ryots or for free demonstration purposes; and

(5) Any other items.

These schemes will require a matching contribution of one-third share from the Panchayats.

B. Items entrusted to the Panchayat Union and executed by the block staff only on the recommendation of the Panchayats under the Non-Matching Grant:—

(1) Grama Sahayak Service;

(2) Distribution of vegetable seeds at half cost and distribution of fruit seedlings at half cost;

(3) supply of implements and plant protection equipments to ryots at half cost;

(4) Promotion of composting by individuals;

(5) promotion of growing of green manure crops by individuals;

(6) distribution of pedigree bulls with subsidy;

(7) distribution of rams on exchange basis ; and

(8) distribution of cockerels on exchange basis.

These schemes require *no contribution from Panchayats.*

C. Other items entrusted to the Panchayat Unions and executed by the block staff: —

(1) Purchase of demonstration equipments at Block headquarters ;

(2) Equipments to be supplied to Gramasevaks;

(3) Laying demonstration plots by Gramasevaks;

(4) Running Demonstration Farms at one each by each Gramasevak;

(5) Subsidised distribution of pesticides for food and crops;

(6) Veterinary dispensary—erection of buildings;

(7) First Aid Kit to Extension Officers and Gramasevaks ;

(8) Block poultry unit or subsidy to private breeders;

(9) Establishment of fishery nurseries.

These except for items (6) and (9) require no matching contribution from Panchayats or Unions. For Schemes (6) and (9) a matching contribution of one-third is required.

2. *Allocation of funds between the different categories of schemes and among the Panchayats.*—(1) The Panchayat Union Council should draw up the Agricultural Grants Allowance plan in which it will have to settle the schemes to be taken up under items A, B and C. The monetary limit of schemes requiring matching contribution should be restricted to Rupees one lakh of Government grant for 5 years. Similarly the monetary limit of schemes which require no contribution should not exceed Rs. 1 lakh for five years.

(2) The Council will also have to consolidate the demands made by the constituent Panchayats taking into account the requirements of each Panchayat for the execution of the Village Production Plan drawn up by the Panchayats and intimate to the Panchayats the amount that will be made available to the Panchayats for specific schemes on the basis of overall availability of funds.

3. *Financial and accounting procedure for schemes to be executed by the Panchayats.*—The Government grant will be made available to the Panchayats by the Unions as a grant-in-aid on post-execution basis in respect of schemes mentioned in Category A. The Panchayat should incur the expenditure on the schemes entrusted to it for execution and apply for reimbursement of grant in every quarter with an extract of expenditure on the schemes. The concerned Gramasevak should verify and countersign the statement. On the basis of this, the Union Council should reimburse the Panchayat by debiting the concerned head in its production account and crediting the Village Panchayat Consolidated Fund Account to the account of the concerned Panchayat. This shall be done by drawing a cheque on Local Fund Account I with instructions to the sub-treasury to credit Account No. II.

4. *Procedure in respect of schemes to be implemented by Block staff on the recommendation of the Panchayats.*—(1) In respect of items included in Category B (2), (3), (4) and (5) in paragraph 1, the Panchayat Union Council should decide how much is to be allocated to these schemes. The indenting for the Union as a whole will be done by the Block staff in respect of the supply schemes. An advance grant will be placed at the disposal of the Union to enable the Union to incur expenditure on these schemes. The receipts by way of half cost remitted by individuals will also be utilised to incur expenditure on these schemes. The net cost by way of subsidy alone will be counted as scheme expenditure.

(2) The application for these supply schemes will have to be recommended by the Panchayat President concerned through the Gramasevak of the circle to the Commissioner of the Union.

(3) Grama Sahayak Service and Promotion of Composting by individuals involve payment of cash subsidies to individuals. Here again the Panchayat-wise sub-allocation of the amount set apart for the scheme will have to be decided by the Panchayat Union. The Panchayat Union will pay the subsidy to the Grama Sahayak individuals on satisfactory certification by the extension staff and the concerned Panchayat President.

(4) The procedure in respect of item B (6) will be similar to the one prescribed above and the subsidy from the Government and the matching contribution to be collected from the individuals will be utilised to purchase the pedigree bulls. The Government subsidy alone will count against the schematic budget. In respect of items (7) and (8) expenditure will have to be incurred on the purchase of pedigree rams and cockerels. After exchange the local ram or cockerel received in exchange should be castrated or caponised and sold and receipts should be credited to Panchayat Union Funds. Only the difference between the gross expenditure and receipts will be counted against the schematic ceiling.

5. *Procedure in respect of schemes to be implemented by the Unions.*—(1) There are nine schemes under this head and no matching grant from the Union or Panchayats is envisaged in respect of seven schemes. The pesticide will be supplied to the Union by the District Agricultural Officer, the Union being the indenting authority. The initial cost of the pesticide will be debited to the State Accounts. The receipt on account of sale of pesticides at subsidised rates should be remitted to the relevant receipt head of the State Account by Extension Officer (Agriculture). There will be a *pro forma* account of the cost of supplies made and the subsidy involved which will be made available to Panchayat Unions. Only the subsidy will be debited against the schematic ceiling.

(2) In respect of other items the expenditure will have to be incurred by the Unions and reimbursement will have to be claimed from the Government.

6. *Controlling authorities and debit heads in State Accounts for expenditure towards Government grants.*—(1) It is proposed to debit all this expenditure on grant-in-aid to the Unions except in respect

of items B (6), (7) and (8) and C (6), (7) and (8) to " 40. Agriculture " to the relevant minor and detailed head. Subsequently at the end of the year a *pro forma* transfer will be effected by debit to " 47-A " to the extent of Rs. 30,000 per year per block with contra-credit to " 40. Agriculture ".

(2) The reimbursements will be claimed by the Commissioner from the District Agricultural Officer at quarterly intervals on the basis of extracts of expenditure.

(3) In respect of the excepted items which relate to Animal Husbandry, the grant-in-aid will be debited to " 47-A. Community—b. Development Schemes—Schemes in the III Five-Year Plan—Community Development Projects—2. Animal Husbandry and Agriculture Extension " and the Revenue Divisional Officer shall be controlling officer for the release of these grants. The grants shall be claimed by the Panchayat Union Commissioner as a reimbursement from the Revenue Divisional Officer at quarterly intervals on the basis of extracts of expenditure furnished from the Panchayat Union Accounts.

(G.O. Ms. No. 2460, R.D. and L.A., dated 8th September 1961.)

IRRIGATION.

TRANSFER OF MINOR IRRIGATION SOURCES FOR PROTECTION AND MAINTENANCE AND EXECUTION OF KUDIMARAMAT.

The Government consider it necessary, as part of the policy underlying the entrustment of agricultural development work to Panchayat Unions, that the provisions contained in section 85 (1) of the new Act regarding the transfer of irrigation works should be utilized adequately. In the context of implementation of the new Act, Government also consider it very important that Panchayats should be advised to take over kudimaramat in their villages in every case. The need for panchayat unions taking up kudimaramat will arise only in exceptional cases where the kudimaramat obligation falls on the ryots of more than one panchayat village collectively and the panchayats concerned are unable to divide up the responsibility among themselves.

Section 85 (1) of the Madras Panchayats Act, 1958, empowers the Government to transfer to the Panchayat or the Panchayat Union the functions relating to (*a*) the protection and maintenance of irrigation works, (*b*) the management of turns of irrigation, and (*c*) the regulation of distribution of water from the irrigation work to the fields depending on it. The Government have decided that these functions should be transferred to the Panchayat Unions and not to the Panchayats. The Government have, however, no objection to the Panchayat Union entrusting to the local panchayat, under section 71 (2) of the Act the execution of maintenance works, the management of turns of irrigation and the regulation of distribution of water from the irrigation work, if the ayacutdars of the irrigation source request in writing that such entrustment should be effected and if the panchayat concerned agrees (by a resolution passed by it at a meeting specially convened for the purpose) to take over the said functions and to abide by the conditions upon which the irrigation source has been transferred to the Panchayat Union.

The power vested in the Government under section 85 (1) of the Act, and referred to in sub-paragraph (1) above, has been delegated to the District Collectors under the notification issued with G.O. No. 76, L.A., dated the 12th January 1960. The Collectors are requested to exercise this power subject to the following conditions and control :—

(i) The transfer to any Panchayat Union constituted for a panchayat development block shall be restricted to Minor Irrigation sources in charge of the Revenue Department, which are situated in such block, provided that such sources do not form part of a river irrigation system. For the present, tanks under the control of Public Works Department need not be transferred even if they are unconnected with a river irrigation system.

(ii) In order to enable the Panchayat Union to discharge the responsibility thus entrusted, a special annual grant which may be referred to as the " Local Irrigation Grant " should be made available to the Panchayat Union. The amount of this grant should be fixed by the Collector for each block on the following basis :—

(*a*) The average annual amount spent by way of repairs on all the Minor Irrigation sources of the block should be determined, with reference to the actuals of five years ending 1959–60. If this amount does not exceed Rs. 2·50 per acre irrigated from the sources and does not also fall short of Rs. 1·50 per acre irrigated from the sources, that amount should be fixed as the Local Irrigation Grant;

(*b*) If the average annual amount referred to in (*a*) above exceeds Rs. 2·50 per acre irrigated from the sources then a sum representing Rs. 2·50 per acre should be fixed as the Local Irrigation Grant; and

(*c*) If the average annual amount referred to in (*a*) above falls short of Rs. 1·50 per acre irrigated from all the sources, then a sum representing Rs. 1·50 per acre should be fixed as the Local Irrigation Grant. The grant so paid shall be credited to a separate fund which shall be known as the " Panchayat Union (Production) Fund "; and shall be accounted for separately, from the General and the Education Funds of the Panchayat Union. Care should be taken to ensure that the grant is utilized exclusively to meet the expenditure on Minor Irrigation Works.

(iii) The Panchayat Union shall not effect any alteration in the sluices of the irrigation work or interfere with the standard and specifications laid down in the Tank Restoration Scheme Memoirs in respect of such work or raise, lower or extend the weirs or calingulas or make any material alterations in or interfere with the headworks, if any of the channels.

(iv) The Panchayat Union shall be responsible for keeping watch over the bund of irrigation work during the rainy season.

(v) The Panchayat Union shall make good any damage to the sluices, weirs, calingulas, channels, head works, bund or other works forming part of or connected with the irrigation work resulting from its misfeasance or non-feasance, the decision of the District Collector as to whether any particular item of damage was the result of any misfeasance or non-feasance on the part of the Panchayat Union being final.

(vi) The Panchayat Union shall not excavate earth at any time for any purpose within thirty feet or either toe of the bund of the irrigation work.

(vii) All works shall be carried out under the control and supervision of the Panchayat Union Engineer (Block Engineer or Supervisor) and shall be subject to supervision of the Revenue Divisional Officer also.

(viii) The Panchayat Union shall have power to regulate the manner and order in which the lands under the irrigation work shall be irrigated, the time at which the supply of water shall continue and the total quantity of water to be supplied, but this power shall not be exercised so as adversely to affect any established or customary right to preferential or proportional supply.

(ix) Any function in respect of a village irrigation work transferred to a Panchayat Union may, at any time, be resumed without assigning any reason by the Government or their delegate, the Collector.

(x) A resolution of the Panchayat Union Council agreeing to abide by the conditions referred to above shall be obtained before the minor irrigation sources are transferred to the panchayats.

Kudimaramat.—The Madras Compulsory Labour Act, 1858 refers to the existence of a customary obligation to provide free labour for certain types of works on irrigation sources. The law provides that, where the customary obligation was not discharged, the necessary works could be carried out by the Tahsildar and the cost apportioned among the landholders responsible and recovered from them as arrears of land revenue. Section 85 (2) of the Madras Panchayats Act, 1958, which corresponds to section 59 (2) of the Madras Village Panchayats Act, 1950, makes it possible for the panchayats or panchayat union councils to take over this customary obligations, discharge it and meet the cost by levying a statutory fee for the purpose. Both the 1950 and the 1958 Panchayat Acts specially provide that this assumption of responsibility by the panchayat or the Panchayat Union Council as the case may be does not exempt the landholders from liability to enforcement of the rules by the Tahsildar in the event of the panchayat or the Panchayat Union Councils failing to discharge the obligation assumed by them.

(ii) Collectors of districts are requested to take action to bring to the notice of every panchayat the provisions of section 85 (2) of the Act and induce the panchayats to assume responsibility for executing kudimaramat and for discharging their obligation periodically in order to keep irrigation works in good condition. The panchayats may be informed of the provisions of the Act enabling them to levy suitable fees for executing kudimaramat. The question of Panchayat Union Councils taking up this obligation need not be considered until the result of the approach to panchayats has become clear.

(iii) In order to prevent the customary obligation lapsing by disuse, a record should be maintained by the Panchayat Union Commissioner specifying the existence of customary obligation and its precise nature in respect of each source in which it existed. The nature of the customary obligation will be available in the

Settlement Registers of the village and records in the Taluk office. The particulars in respect of each source should be obtained from the Tahsildar and entered in the said registers.

(iv) Sub-paragraph (5) under Boards Standing Order No. 86 and Appendix I and Appendix II to that Standing Order prescribe the maintenance of two registers in Taluk office, namely :—

(*a*) the Kudimaramat Register for the taluk with a page for each village; and

(*b*) Register showing penalties recovered under the Act and its disposal.

The Board of Revenue has reported that these two registers will be useful for the panchayats when they take over the responsibility for executing kudimaramat and the maintenance of such registers will be necessary to show what works should be regarded as coming under the purview of the kudimaramat liability. The Government direct that these two registers now maintained in the Taluk office should also be maintained with such modifications as the Board of Revenue may consider to be necessary for every panchayat development block, by the Panchayat Union Commissioner concerned. If any panchayat in the block after assuming power and responsibility under section 85 (2) of the Panchayats Act fails to execute kudimaramat in respect of any irrigation source the Panchayat Union Commissioner should bring the matter to the notice of the Panchayat Union Council and suggest that the latter may assume the power and responsibility and to execute kudimaramat in that case. It is only in the very unlikely event of even this attempt failing that it would be necessary for the Panchayat Union Commissioner to bring the fact to the notice of the Tahsildar for enforcing the provisions of the **Madras** Compulsory Labour Act, 1858.

Step should be taken to transfer to the panchayat union concerned the Minor Irrigation sources in the panchayat development block as soon as practicable after the Panchayat Union Council is constituted. The action taken in this regard should be reviewed at next two jamabandis by the Jamabandi Officer and the results of such review reported through the Collectors to the Board of Revenue. The Board of Revenue is requested to submit a special report to Government on the action taken in pursuance of this order, after each of the next two jamabandis.

(G.O. No. 711, L.A., dated 16th April 1960.)

COMMUNITY DEVELOPMENT PROGRAMME—IRRIGATION—WELL SUBSIDY SCHEME—SCHEMES ADMINISTERED IN BLOCK AND NON-BLOCK AREAS—UNIFIED PROCEDURE—ADOPTION OF—ORDERS.

In the G.O. Ms. No. 2112, Agriculture, dated 26th June 1954, orders were issued to the effect that for all Minor Irrigation works, loans can be granted up to a maximum of Rs. 2,500 from block funds. The scheme of granting subsidy in respect of all loans granted for private Minor Irrigation works was introduced subsequently and orders were issued in the Government Order permitting the grant of 25 per cent subsidy for private Minor Irrigation works such as digging irrigation wells, repairing them, construction of or repairs to tanks, etc. According to these orders, any individual in the block area is eligible for a loan from Block funds for the purpose of constructing or repairing an irrigation well up to a ceiling of Rs. 2,500 and a subsidy of 25 per cent on the total cost of the work. The loan-*cum*-subsidy is allowed even for repairs to well works.

2. The accounting procedure and the procedure to be adopted for the sanctioning of loan-*cum*-subsidy in block areas in regard to these loans-*cum*-subsidy have been laid down in the G.O.R. No. 256, Public (Rural Development Project), dated 28th February 1957, According to these orders, the loanee is given an order sanctioning only the loan portion of the amount (namely 75 per cent of the estimated cost of the work). On satisfactory completion of the work, the subsidy of 25 per cent will be paid to the loanee. He is also required to give an undertaking that he will grow only food crops on the lands irrigated by the well on which he has invested the loan amount, as laid down in the Memo. No. 121406 V/58-2, (Rural Development Project), dated 3rd October 1958. The prescription of an undertaking for this purpose is under consideration.

3. The New Well Subsidy Scheme sanctioned in G.O. Ms. No. 3552, Food and Agriculture, dated 24th October 1958, as amended in G.O. Ms. No. 2861, Food and Agriculture, dated 19th August 1960, contemplates the grant of a maximum loan. assistance of Rs. 2,000 on construction of new wells only, and a subsidy of Rs. 500. No assistance is given for repairs to wells. The above scheme is in operation in both block and non-block areas. In block areas there are thus two schemes for well subsidy in operation, viz., the one referred to in paragraphs 1 and 2 above and the one referred to in paragraph 3 above. To avoid the mixing up of the two schemes, however, it was ordered that in so far as the block areas are concerned, the provision made available from block funds should

first be exhausted and only thereafter, if any more provision is required, the provision under the New Well Subsidy scheme should be sought for.

4. It has been suggested that with the introduction of the Panchayat Union Councils in the first batch of 75 blocks and in view of the fact that by 2nd October 1961, all blocks would be covered by Panchayat Unions, the distinction between block areas and non-block areas should be removed and that there should be only one well subsidy scheme for the grant of loan-*cum*-subsidy. Government have examined the suggestion and direct that the rules and conditions including the monetary limits of the scheme laid down in G.O. Ms. No. 3552, Food and Agriculture, dated 24th October 1958, as amended in G.O. Ms. No. 2861, Food and Agriculture, dated 19th August 1960, shall apply to the scheme of well subsidy administered from funds available in the block schematic budget.

5. Orders placing the entire loan provision in the schematic budget of the blocks under ' Irrigation and Land Improvement ' at the disposal of the Board of Revenue will be issued separately. The Board should issue detailed instructions to all concerned in regard to the accounting procedure to be followed in respect of this integrated scheme of well subsidy based on the orders in G.O. Ms. No. 3552, Food and Agriculture, dated 24th October 1958 and submit a copy thereof to Government.

6. It will be noted that the above order does not contemplate the issue of loan-*cum*-subsidy for *repairs or improvements* to wells. There is, however, no objection to the grant of *loans only* towards repairs and improvements to wells in accordance with the rules specified in G.O. Ms. No. 2530, Public (Rural Development Projects), dated 17th September 1958. These loans granted for repairs to wells *shall not, however, be eligible for any subsidy.*

(G.O. Ms. No. 29, R.D. and L.A. dated 4th January 1961.)

COMMUNITY DEVELOPMENT PROGRAMME—IRRIGATION—OIL ENGINES AND ELECTRIC MOTOR PUMPSETS—SUPPLY TO AGRICULTURISTS ON HIRE PURCHASE SYSTEM—PROCEDURE—INSTRUCTIONS.

Orders were issued in the G.O. Ms. No. 471, Public (Rural Development Projects), dated 8th February 1956, extending to the Community Development areas the hire-purchase system in regard to the supply of oil engine and electric motor pumpsets. The Board of Revenue has stated that the question has been raised whether Government drafts under the Reserve Bank of India Remittance Facilities Scheme, can be issued to the loanees instead of

cash payments for purchasing pumpsets from private dealers authorised by the Block Development Officers. According to the above orders, the loanee is allowed to choose a pumpset of his choice and then the bill for that pumpset is settled with the firm by the Block Development Officer direct. This has been laid down with a view to prevent the loanees from misusing the loan amount, if it is disbursed to them. The exact procedure to be followed as to how exactly the money is to be paid to the firms, has now however been laid down.

2. According to paragraph 4 under Appendix 21 of Madras Treasury Code, Volume II, a Government draft can be issued only for bona fide public purpose. The Board has, therefore, consulted select Collectors in the matter. From the reports received by the Board from the Collectors it has been noticed that no uniform procedure is being followed in the districts in regard to the payments to be effected in connection with the purchase of pumpsets. The Board of Revenue has reported that it is not necessary to empower Block Development Officers to issue Government drafts for this purpose, for the reason that the advantage of a draft over a contingent bill is not marked in respect of the Block Development Officers, whose offices are situated practically in each firka Headquarters. It has, therefore, suggested that the following procedure which is in vogue in Coimbatore district would be sufficient and may be ordered to be extended to all the blocks.

3. The procedure followed in Coimbatore district is "that in respect of loans sanctioned under the Hire Purchase system, payment is made by endorsing the bill in favour of the company and a receipt is obtained from the company in token of having received the amount on behalf of the loanee." Government consider that the above procedure is a safe one as it does not involve handling of money even by the Block Development Officer. Government, therefore, accept the Board's recommendation and direct that the procedure set out above should be followed in all Blocks in the matter of effecting payments to firms in connection with the grant of loans for purchase of pumpsets under the Hire Purchase system.

(Memo. No. 230340, P-2/60-3, R.D. and L.A., dated 22nd February 1961.)

IRRIGATION—KUDIMARAMATH—THANJAVUR DISTRICT—EXECUTION OF KUDIMARAMATH WORK—GOVERNMENT GRANT FOR PAYMENT—ORDERS.

In G.O. Ms. No. 664, Rural Development, dated the 16th August 1960, it was ordered that as the expenditure on the restoration of irrigation works by Kudimaramath would initially be very heavy because of long neglect by the ryots of this item of work, Government would sanction as a grant a specified proportion of the expenditure. It was laid down in the same Government Order that an expenditure of rupee one per acre of ayacut per year should be deemed to be the normal Kudimaramath expenditure and that

any expenditure in excess of this should be treated as Excess Kudimaramath. Two-thirds of the 'Excess Kudimaramath' would be given by Government as a grant.

2. The Collector of Thanjavur has now reported in his letter No. Rs. 15487/61-L2, dated 11th April 1961 that in Kivalur and Papanasam Panchayat Unions an intensive scheme of Kudimaramath has been taken up and he has also requested that two-thirds of the Excess Kudimaramath due to those two Panchayat Unions may be paid to the Unions concerned as an advance in order to help the Panchayat in meeting the intial expenditure on the works. The Government agree with the proposal of he Collector and sanction an amount of Rs. 26,000 to the Panchayat Union, Kivalur, and an amount of Rs. 21,000 to the Panchayat Union, Papanasam, being the two-thirds of Excess Kudimaramath as reported by the Collector. The amounts shall subsequently be adjusted to the two-thirds share of Excess Kudimaramath expenditure actually incurred. If the actual share so payable is found on calculation to be less than the amount disbursed as above, the difference shall be refunded to Government.

3. The grants shall be debited to '18. Irrigation—Other Revenue expenditure financed from ordinary revenues—Irrigation works (non-commercial)—Minor Irrigation—Revenue Department—Grants-in-aid—2. Local Irrigation—Grant to Panchayat Unions'.

4. As only a token provision of Rs. 100 has been made under the above head in the State Budget additional funds will be provide for by reappropriation from savings within the grant. Rural Development and Local Administration Department will take steps to take the expenditure into account while sending proposals for Revised Estimates and Final Modified Appropriation for 1961-62.

(G.O. Ms. No. 1259, R.D. and L.A., dated 23th April 1961.)

IRRIGATION—MINOR IRRIGATION SOURCES IN TAKEN-OVER AREAS—MAINTENANCES OF—ORDERS.

In G.O. No. 711, Local Administration, dated 16th April 1960, orders were issued under section 85 (1) of the Madras Panchayats Act, 1958, empowering the Collectors to transfer to the Panchayat Unions Minor Irrigation tanks under the control of the Revenue Department for protection and maintenance. It was also ordered therein that for the purposes of maintenance of these tanks, the panchayat unions will be paid a 'Local Irrigation Grant' the amount of which should be fixed by the Collector for each block on the basis of the actual expenditure on the sources during the five years ending 1959-60 and subject to a maximum of Rs. 2.50 and a minimum of Rs. 1·50 per acre irrigated from the sources.

2. However, at the time of the departmental meeting with the Collectors held in January 1961, it was pointed out by the Collector of Ramanathapuram that many of the minor irrigation tanks in his district lie in ex-zamin areas and that they are in a state of disrepair due to continued neglect in the past. The Collector represented that if such tanks are to be handed over to the panchayat union, it would be difficult for the panchayat unions, with the 'Local Irrigation Grant' available to them on the basis of acreage irrigated to restore the tanks to normal standards. The Government have examined carefully the representation of the Collector in this matter. The Government agree that it will not be advisable to hand over to the panchayat unions for maintenance the tanks in ex-zamin areas in their present condition. Therefore, Government direct that G.O. No. 711, dated 16th April 1960, will not apply to tanks in take-over areas in all districts. The Collectors are requested to make out a list of such tanks in their districts and submit the lists to Government and to the Board of Revenue (Food Production) for information.

3. Orders were issued in G.O. No. 851, dated 9th May 1960, reorganizing the Highways Department into a new Department of Highways and Rural Works in which the entire minor irrigation staff under the control of the Collectors were merged. It has also since been ordered that the transfer of this staff from the control of the Revenue Department to the Department of Highways and Rural Works would take effect from 1st April 1961. The technical responsibilities of the Revenue Department for inspection, repairs, etc., of the minor irrigation sources pending their transfer to panchayat unions have also been transferred to the Department of Highways and Rural Works in G.O. No. 1590, Revenue, dated 11th April 1961. The powers of administrative sanction in respect of these works would, however, continue with the Collectors and Revenue Divisional Officers till the tanks are actually transferred to the panchayat unions concerned.

4. The special minor irrigation staff employed under the Special Minor Irrigation Programme administered by the Board of Revenue (Food Production), however, stand on a different footing. The special minor irrigation staff will continue as heretofore without any change whatsoever. The responsibility for the restoration of the ex-zamin tanks to normal standards will vest with the special minor irrigation staff.

5. Under the Special Minor Irrigation Programme tanks are taken up for restoration on the basis of a phased programme. Till such time as a tank is so taken up by the special minor irrigation staff, the administrative custody of the tanks will be with the Collectors and the technical responsibility for such tanks will vest with the Department of Highways and Rural Works.

6. As and when the tanks are restored to normal standards, the tanks will come under the purview of G.O. No. 711, Local Administration, dated 16th April 1960.

7. A question has been raised whether it would be advisable to wait till all the ex-zamin tanks in a district are restored to the normal standard before they are handed over to the panchayat unions concerned. The Government have decided that the handing over of particular ex-zamin tanks need not wait till the restoration is completed in regard to all the ex-zamin tanks. The Collectors are requested to take action to hand over the ex-zamin tanks, as and when each tank is restored, to the panchayat unions for maintenance, under intimation to the Board and the Government.

8. The receipt of this order should be acknowledged by all Collectors except the Collectors of Madras and Kanyakumari, Chief Engineer (Highways and Rural Works) and Board of Revenue (Food Production).

(G.O. Ms. No. 1566, R.D. and L.A., dated 2nd June 1961)

RULES—MADRAS PANCHAYATS ACT, 1958—TRANSFER OF IRRIGATION FUNCTIONS TO PANCHAYAT UNION COUNCILS—AMENDMENTS—CONFIRMED.

The draft of certain amendments to the rule relating to the transfer of irrigation functions to Panchayat Union Councils was published in Supplement to Part V of the *Fort St. George Gazette*, dated the 24th May 1961, for general information and criticism. No objections or suggestions having been received, the amendments are hereby confirmed.

2. The apended notification will be published in the *Fort St. George Gazette.*

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 85 and sub-section (1) of section 178 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), the Governor of Madras hereby makes the following amendments to the rule relating to the transfer of irrigation functions to Panchayat Union Councils published with Rural Development and Local Administration Department (Local Administration) Notification S.R.O. No. A-385 of 1960, dated the 8th October 1960 (Notification No. 24) at pages 26 and 27 of the Supplement to Part V of the *Fort St. George Gazette*, dated the 12th October 1960, the same having been previously published as required by sub-section (2) of section 179 of the said Act.

AMENDMENTS.

In the said rule—

(i) for condition (1), the following condition shall be substituted, namely:—

"(1) The transfer to any panchayat union council shall be restricted to Minor Irrigation Sources in charge of the Revenue Department, which are situated within such panchayat union, provided that such sources do not form part of a river irrigation system. Tanks under the control of the Public Works Department shall not be transferred even if they are unconnected with a river irrigation system."

(ii) after condition (8), the following condition shall be added, namely:—

"(9) The maintenance of all irrigation works transferred to the panchayat union council shall be under the control and supervision of the Panchaayt Union Engineer (Block Engineer or Supervisor, as the case may be) and shall be subject to inspection by the Revenue Divisional Officer.

(G.O. Ms. No. 2185, R.D. and L.A., dated 4th August 1961.)

EDUCATION.

ELEMENTARY EDUCATION.

FUNCTIONS AND DUTIES OF PANCHAYAT UNIONS AND PANCHAYATS.

Under section 65 (*c*) of the new Panchayat Act, it shall be the duty of a Panchayat Union Council, within the limits of its funds, to make reasonable provision for carrying out the requirements of the panchayat union in respect of the opening and maintenance and expansion or improvement of elementary schools, including the payment of grants to private managements in respect of elementary schools. Chapter IV of the Act provides, among other things, for the constitution of a Panchayat Union (Education) Fund to which items of local revenue raised by the union and specific grants made by Government are to be credited and which will be utilized by the Panchayat Union in the discharge of the functions relating to elementary education allotted to it under the Act. The first batch of panchayat unions will come into being on the 2nd of October 1960 and, by the 2nd of October 1961, the whole State will be covered by panchayat unions. It is necessary, therefore, to make a detailed specification of the functions and duties of panchayat unions and panchayats in respect of elementary education and to issue instructions regarding the discharge of those functions and duties. Government have carefully considered this question and have taken certain policy decisions which are set out in this order.

2. Before setting out these decisions, it is necessary to take note of certain changes agreed to by Government in the financial scheme recommended by the Local Finance Sub-Committee of the All-Party Legislature Committee on Local Administration (for which statutory provision is made in the new Panchayats Act). Taking into account the rise in the cost of elementary education after the publication of the report of the Local Finance Sub-Committee as a result of successive increases of the remuneration of teachers, the last of which was the result of a comprehensive revision undertaken by the Pay Commission, Government, in G.O. No. 664, Rural Development, dated 16th August 1960, have agreed (i) to the payment of a supplementary Education grant to panchayat unions and (ii) to the financing of the expenditure on school meals and social education outside the second of the three slabs into which the expenditure incurred by the panchayat union was to be divided under the scheme of the Local Finance Sub-Committee. This is a very important modification of the original scheme of financing which has to be taken note of by every panchayat union in preparing its scheme of work relating to elementary education. In the same order, Government have also approved a Panchayat Development Schematic budget constituting not only an estimate of financial resources available for Block-level planning, but also an integrated pattern of financial assistance to be

made available by the Government. This budget sets out in detail the resources creditable to the panchayat funds and to the Education Fund of the panchayat union and, is, therefore, the basis on which planning in the field of elementary education has to be carried out by the panchayat unions. The carrying out of the policy decisions set out and the instructions issued to panchayat unions (and, in respect of certain matters also to Panchayats) in this order and in the Annexures thereto will have to be done within the framework of this budget.

3. *Time-table.*—The first point for decision is the time within which the change-over in respect of elementary education should be given effect to. This cannot obviously be before 2nd October 1961, the date on which the last batch of panchayat unions are formed. Government have considered this question and have come to the conclusion that it is not necessary that the panchayat unions should take over all the responsibilities cast upon them by the new Act from the date of their formation and that it can only be with effect from the financial year 1962–63 that the system envisaged by the Act can be fully put into operation. They are of the view that there should be a period of transition during which the panchayat unions will only take over and manage the erstwhile district board and panchayat elementary schools. This period will be a portion of the financial year 1960–61 and the whole of 1961–62 for the first batch of a Panchayat Union Blocks; practically the whole of the financial year 1961–62 for the second batch; and approximately one-half of this year for the third batch. During this transition period the Education Department will continue to retain responsibility for assessment of grants payable to aided elementary schools and for supervision of the working of and assessment of grants payable to all local Midday Meal Committees. The management of departmental schools will continue to vest in the departments concerned. In view, however, of the provisions of the new Panchayats Act that all expenditure on elementary education in the panchayat union area should be debited to the Panchayat Union (Education) Fund, the payment of teaching, maintenance and other grants to aided schools and of grants to all Midday Meal Committees should be made through the Panchayat Union Commissioner out of the Education Fund of the Union. Detailed instructions in this regard will be found in Annexure I.

4. *Pattern of organization.*—Government have examined the question of the pattern of the organization to be set up in regard to elementary education, once panchayat unions take over all functions relating to it. There is now and there will continue to be, in the block, only one officer serving both the concerned Government Department and the panchayat union in respect of every other subject—as for example, Agriculture and Public Works. But, as far as elementary education is concerned, Government are of the view that the work relating to it cannot be, conveniently managed by one officer. Given the position that more than one officer will have to

be employed, it will be satisfactory from different points of view to have one officer working wholly under the Education Department—the Deputy Inspector of Schools—and another working wholly under the panchayat union. The obvious basis of bifurcation of functions would be to separate the academic functions from the functions of financial and administrative management, and allot the former to the departmental officer and the latter to the officer of the panchayat union. The former will cover only the academic inspection and control over public examinations while the latter will cover all other aspects of elementary education administration. Government direct that the functions relating to elementary education be broadly divided in this manner between the Education Department and the panchayat union. The Deputy Inspector will be the field officer of the former, while an officer of the panchayat union designated as the Education Extension Officer should be the field officer in respect of the latter. This division of functions should become fully operative from the year 1962-63. Up to April 1962, however, the transitional arrangements referred to in paragraph 3 will be in force; and, consequently, the Education Extension Officer's responsibilities will not include assessment of grants to or control over aided schools and midday meal centres. The question of transfer of management and maintenance of departmental schools will be taken up in due course and settled before April 1962.

5. *Filling up of the post of Education Extension Officer.*—At present, there is sanction for two Social Education Organizers, one man and one woman, in every development block. The sanction for the latter has, however, been made use of only in some of the blocks. Government direct that, as far as the first batch of Panchayat Union Blocks is concerned, the sanction for the post of Social Education Officer (Men) be utilized for the appointment of the Education Extension Officer. This officer will do the work allotted to Education Extension Officers under this order and its annexures and will, in addition continue for the present to perform the duties now allotted to Social Education Officers. Whether this combination of functions will be feasible, or some other suitable adjustment of duties should be made within the general staffing pattern of Community Development will be considered separately by the Rural Development and Local Administration Department. The post of Education Extension Officer will be filled up from among Social Education Officers (Men) now working in the State after imparting to the selected persons, suitable training for their new post. The organization of such training has already been taken in hand and the training courses conducted by the Special Officer in the Education and Public Health Department have been completed.

6. *School Advisory Committees.*—In view of the division of responsibility laid down in paragraph 4 above, it is necessary to make arrangements for co-ordination at the block level of all activities relating to elementary education and for the departmental officer and the Panchayat Union Officer to work together. For this

purpose, Government direct that an ad hoc School Advisory Committee be constituted in every block. This will consist of the Panchayat Union Commissioner as Chairman and the Deputy Inspector of Schools exercising jurisdiction over the block and the Education Extension Officer of the Panchayat Union as Members. (If more than one Deputy Inspector of Schools exercises jurisdiction over any block now, re-arrangement should be effected whereby each block will come under not more than one Deputy Inspector.) This Committee will start functioning as soon as the Panchayat Union is formed and will continue to function until further orders, even after the period of transition referred to in paragraph 3 is over. This Committee should meet not less often than once in two months. It should keep under review all programmes undertaken in the block for the development of elementary education with particular reference to (i) the working of the midday meal scheme, and (ii) the scheme of enforcement of enrolment and attendance. On the basis of such review, the Committee should furnish its advice to the Panchayat Union Council and make such reports to the District Education Officer as may be called for. Further reference to the work of this Committee is made in relevant places in the two annexures to this order.

7. The new Panchayat Act embodies a very important financial principle, namely, the responsibility of every Panchayat Union to levy new local taxation to cover a specific proportion of increased expenditure on elementary education. In order to give effect to the relevant provision of the Act, it will be necessary to prepare a five-year programme for each block, determine the number of new teachers (including both Panchayat Union schools and aided private schools) likely to be required and their cost, and therefrom the amount of funds required to be raised by levy of a " Local Cess Surcharge ". The new system has to be brought into force along with the levy of planned " Local Cess Surcharge " and it can be brought into effect only during the year 1962–63. Therefore, Government grants payable to the elementary education fund of the Panchayat Union will be paid as a lump sum on a net cost basis (which is the basis now adopted for District Boards). The net cost basis will apply to the first batch blocks for part of the current year and for all blocks during the year 1961–62. The permanent pattern of financial grants will come into force uniformly for all blocks only from 1962–63 onwards. In order to facilitate the enforcement of the new system from 1962–63, the net cost grant payable for 1961–62 will be subdivided (on a pro forma basis) into a " Land Revenue Assignment ", " Local Education Grant " and the " Supplemental Education Grant ". Separate orders will issue from Government in the Rural Development and Local Administration Department regarding the adoption of the deficit grants system as a transitional arrangement and the pro forma subdivision of this grant. It is necessary that the actual requirements of Government grants for 1960–61 should be studied block by block in order to identify those blocks where

Government expenditure has already risen higher than its share under the slab system. The Local Finance Sub-Committee of the Legislature Committee on Local Administration has drawn attention to the need in such cases for making transitional adjustments. Such adjustments should be ordered in time for being given effect to from 1962–63 onwards. It will be necessary, by such adjustments, to secure that the Government share of elementary education expenditure in each block computed on the new basis from 1962–63 onwards does not fall short of the amount paid on a net cost basis for 1961–62.

8. The functions to be performed respectively by the authorities of the Panchayat Unions and of Government and the procedure to be followed by the former in the management and administration of elementary schools belonging to the Panchayat Union are set out in Annexure I to this order. The duties of the Education Extension Officers have also been set out therein. Government wish to lay special emphasis on the immediate objective of the proposed change, namely, the improvement of the efficiency of management of the elementary schools which will come over to the Panchayat Unions. This has been dealt with in the annexure and the Government wish to draw the attention in the authorities of the Panchayat Unions specially to this.

9. The drafting of a five-year programme of development of elementary education in the block within the framework of and subject to the restrictions contained in the schematic budget already approved by Government will be one of the responsibilities of the School Advisory Committee. It is necessary that these committees should get down to this very important task as soon as they are formed. In this process, the Committees will make assessments of the funds to be raised by local bodies and the Government share of elementary education expenditure. The drafts thus prepared should be submitted for the consideration and sanction of the Panchayat Union Council.

10. The most important among the various functions to be performed in the field of elementary education is the statutory enforcement of enrolment and attendance in standards I to V in respect of the age-group 6–11 in order to put through the programme of compulsory primary education for this age-group. Government have taken and announced a policy decision that compulsory primary education for children of the age-group 6–11 in the first five standards will be enforced in the State by the end of the Third Plan period. The successful implementation of this decision depends upon the Panchayat Unions and, in view of their special character, it will be necessary to arrange that every Panchayat functions within its limits, as the agent of the Panchayat Union for this purpose. The Elementary Education Act of 1920 contains provisions for the enforcement of compulsion and provides machinery for such enforcement. Experience has

shown, however, that these provisions by themselves are inadequate and the machinery is unsuitable for the purpose. The compulsion provided for in the statutory enactment has proved to be impracticable and ineffective and will continue to be so unless the necessary atmosphere is created in every village by the leaders of the people of the village. They should bring to bear moral pressure continuously upon every parent (including guardian) in the village and ensure that each one of them realizes his responsibility in this matter. Government are convinced that it is necessary for this purpose to go down to each village and to place the primary responsibility for exercise of moral pursuasion and, thereby, for the successful enforcement of compulsion upon the Panchayat of the village acting on behalf of the Panchayat Union Council. For this purpose, it is proposed that every Panchayat should constitute a special committee which would discharge the responsibility of ensuring enrolment and regular attendance at school of all children of school-age. Government intend that the special committee, formed primarily for this purpose, can also conveniently be entrusted with other functions relating to the Social Education programme of the National Extension Service Scheme. The committee may, therefore, be referred to as the Panchayat (Social Education) Committee.

11. The arrangements necessary for giving effect to the foregoing decision and instructions for the guidance of Panchayats, Panchayat (Social Education) Committees and Panchayat Union Councils in the matter will be found in Annexure II to this order. This should be studied carefully and followed strictly, principally by the Panchayats and Panchayat (Social Education) Committees, and generally by Panchayat Union Councils and their officers. As has been pointed out in this annexure, the entire system set out therein should be visualised as a process of organized social education to be carried out persistently throughout the Third Plan period. Some of the instructions in this annexure may necessitate the revision of the Statutory Rules framed under the Elementary Education Act. It is proposed to frame a self-contained set of rules necessary for giving effect to the new system and bring it into force immediately.

12. (i) The pattern of staff for administration of elementary education in Panchayat Unions will be subject to review in February and August 1961 by which time some experience would have been gained of the working of the Panchayat Unions and of the functioning of the officers of the Unions connected with elementary education.

(ii) The instructions now issued do not also cover certain other issues such as the pattern of library administration in rural areas. It will be necessary also to decide what amplifications of the instructions now issued and modifications of the arrangements now proposed are necessary to provide for the complete change-over from 1962–63.

(iii) Decisions on all these matters will be taken and comprehensive instructions issued after the second of the reviews referred to above and well before the beginning of the financial year 1962–63.

(G.O. No. 2075, Education, dated 27th September 1960.)

ANNEXURE I.

Panchayat Union Educational Administration and connected matters.

The Block Development Officer who will become the Panchayat Union Commissioner will be the executive authority of the Panchayat Union. In performing the duties relating to elementary education he will be assisted by the Education Extension Officer, an officer engaged wholly on this work. The Social Education Officer (Man) of every block will be redesignated as Education Extension Officer and will hereafter continue to perform the duties hitherto performed by him as Social Education Officer (Man) in addition to the duties now cast upon him in his capacity of Educational Extension Officer.

2. *Aided and Departmental Schools.*—Till the end of the financial year 1961–62, the control over aided elementary schools and departmental schools will continue to be vested in the authorities in whom it is now vested. With the exception of the duties specifically cast upon them in relation to these schools according to the instructions contained in this Government Order and the two annexures, the Panchayat Union Administration will have no functions to perform in connexion with their working during this period. The authorities of the Education Department will continue to exercise control over the functioning of aided elementary schools and to manage the schools run by the Education Department. Other departmental schools will continue under the respective departments. The authorities of the Education Department will also be in charge of the assessment of grants due to all mid-day meal committees. They will also continue to conduct the academic inspection of all elementary schools under all managements. The position of the department vis-a-vis the Panchayat Union and its officers in respect of their functions in the field of elementary education will be the same as that of the department now vis-a-vis District Boards in respect of their functions relating to elementary education.

3. It is necessary that the expenditure on payment of teaching grants to aided elementary schools and grants to mid-day meal committees should be debited to the Panchayat Union Education fund. For this purpose, the following procedure will be followed for the payment of these grants. The Deputy Inspector will conduct the usual check of the functioning of aided elementary schools and send the teaching grant bill to the District Educational Officer as he does now. The District Educational Officer after scrutinising it and satisfying himself about the eligibility of the school for grant, will, instead of sanctioning the payment as he does now, send the bill to the Panchayat Union Commissioner for payment. A similar procedure will be followed in respect of the mid-day meal grant. The

Deputy Inspector will satisfy himself about the working of the mid-day meal scheme organized by each committee and send the bill of grant to the District Educational Officer who will forward it to the Panchayat Union Commissioner for payment. The payment of maintenance grant to aided schools will also be regulated in the same manner. That is to say, the Deputy Inspector will calculate it in the usual manner and forward the bill to the District Educational Officer, who will send it to the panchayat Union Commissioner for payment. The Commissioner will issue the order to pay to the payee—institution or committee in all these cases.

4. The Panchayat Unions will be in charge of the running of adult schools manned by teachers working in the Panchayat Union schools and will pay the grants due to them under the rules. As regards other schools, the Education Department will continue to exercise control over them. The payment of grants to these schools will be made in the same manner as teaching grants to aided elementary schools.

5. *Administrative responsibilities in the Panchayat Union.*—(i) The Panchayat Union Council is the governing body of the Panchayat Union. It will pass the budget relating to the elementary education and provide expenditure sanctions.

(ii) The Panchayat Union (Education) Committee should assist the Council by prior scrutiny of budget provision and expenditure sanction proposals. The Committee should also review progress of programmes relating to elementary education.

(iii) The Panchayat Union Commissioner will be responsible for the day-to-day management of the Panchayat Union Elementary Schools, the payment of salaries to the teachers employed therein and the maintenance of disciplinary control over them. He will also be responsible for the prompt payment of the bills relating to the teaching and maintenance grants to non-Panchayat Union Elementary Schools and mid-day meals grants to all local mid-day meal committees. The postings and transfers of teachers working in the Panchayat Union Elementary schools will be the responsibility of the Panchayat Union Commissioner.

(iv) The Education Extension Officer should be the principal executive assistant of the Panchayat Union Commissioner in the performance of the foregoing functions. (For further reference to his duties please see paragraph 10 below.)

6. *Payment of salaries.*—The following procedure should be adopted for the payment of salaries to teachers working in Panchayat Union Elementary Schools in order to ensure that every teacher gets his salary within the first three working days of the month. All Panchayat Union elementary schools in a close knit contiguous area will be formed into a group and the headmaster of the biggest school in that group will be designated as Paymaster of that group. A cheque for an amount covering the salaries of all the teachers of the Panchayat Union elementary schools in the group will be sent to him every month. He will be responsible for encashing the cheque

and (*a*) disbursing the amount due to each school to its headmaster, and (*b*) disbursing the salaries of the teachers of his own school. Detailed instructions regarding the system have been issued separately.

7. *School meals.*—The present system of constitution of local committees consisting of all donors and smaller executive committees for the running of the mid-day meal scheme will be continued. Where a local body like a Panchayat or a Panchayat Union desires to contribute from its general fund towards the 4 naye Paise local share it will be free to do so. At the same time, arrangements should be made for its effective representation on the executive committee of donors in due proportion to its contribution. The 6 naye Paise grant hitherto paid by Government will be paid to the local committees by the Panchayat Union Commissioner from the Panchayat Union (Education) Fund after receipt of the bills passed by the Deputy Inspector and the District Educational Officer. Such payments will be compensated by a specific School Meals grant for which provision is made in the Panchayat Development Schematic Budget.

8. *Disciplinary control.*—At present the District Board President is the punishing authority in respect of District Board teachers, there being only one appeal—to the Divisional Inspector of Schools. Hereafter, the punishing authority in respect of teachers in Panchayat Union elementary schools will be the Panchayat Union Commissioner. As at present, there will be only one appeal—to the Divisional Inspector of Schools.

9. *Sanction of teaching posts and appointment of teachers.*—(i) The sanction of new teaching posts in Panchayat Union elementary schools will be governed by the following procedure. The Headmaster of the School should apply to the Panchayat Union Commissioner for sanction of a new teaching post or posts setting out the facts justifying the request. The Panchayat Union Commissioner will, thereafter, direct the Education Extension Officer to inspect the school and report on the need for the additional post. If the Education Extension Officer is satisfied, on the basis of the average attendance at the school, that a new post (or more than one) is necessary and recommends their sanction, the Commissioner will place the matter before the Education Committee of the Panchayat Union Council with his own recommendation and, on approval by the Committee, the post or posts will be sanctioned. At present, it is necessary for the Deputy Inspector of Schools of the Education Department to inspect and certify to the need for the new posts. This will not be necessary hereafter.

(ii) For filling up of vacancies in Panchayat Union schools, selection will be made by the Appointments Committee of the Panchayat Union Council and the Panchayat Union Commissioner will issue the order of appointment.

10. *Specification of the duties of Education Extension Officers.*—(i) It is necessary to bear in mind the objects that are sought to be secured by the proposed changes including the appointment of an Education Extension Officer in every block. The immediate objective is the improvement of the efficiency of ex-District Board schools.

In respect of these schools, there has, so far, not been any regular inspection by anyone in administrative control both to see to the needs of the school and to ensure its satisfactory functioning. Infrequent visits from the Deputy Inspector of Schools of the Education Department constitute all that is being done now for this purpose. These cannot be an adequate substitute for regular inspection and control by the person in charge of the management or his representative. It is now proposed to provide in the person of the Education Extension Officer, an officer who will be able to visit every Panchayat Union school regularly, look to the fulfilment of its needs and see to it that the teachers attend school regularly and impart instruction satisfactorily.

(ii) The Education Extension Officer will also be charged with the duty of verification of the stock of stationery, furniture, stores, etc., of every Panchayat Union school according to a regular programme so as to ensure the proper and gainful utilization of whatever equipment is placed at the disposal of the school. This will be one of his important duties and specific instructions as to the periodicity and nature of the check will be issued.

(iii) The Officers of the Education Department will continue to do the work that they have now been doing for the organization and extension of mid-day meal schemes. Hereafter, the Education Extension Officers will share this responsibility with them. They should, therefore, assist the officers of the Education Department in the organization of mid-day meal centres.

(iv) Enrolment and attendance in Standards I to V are to be enforced on all parents of children of school-age during the Third Plan period. The necessary arrangements are detailed in Annexure II. It should be the duty of the Education Extension Officer during his visits to schools to advise the Panchayat (Social Education) Committees on the working of the system and to keep the Panchayat Union Commissioner informed of progress.

(v) Specific and detailed instructions will be issued regarding the work to be done by Education Extension Officers, the number of days to be spent on tour, the matter to be attended to, the reports and returns to be furnished by them, etc.

ANNEXURE II.

Statutory enforcement of enrolment and attendance.

1. At present, the statutory enforcement of compulsory enrolment and attendance in Standards I to V of elementary schools is left to be done (in the areas where the scheme is brought into force) by Attendance Committees and the District Educational Officer. Attendance Committees are formed for a local area consisting of a group of contiguous schools. Each committee in the rural areas consists of the headmasters of all the schools in the area, the village headman or headmen of the area and two members nominated to the

committee by the Divisional Inspectors of Schools on the recommendation of the Deputy Inspector. Where there is an attendance officer, he is the president of the committee. In other cases, the Deputy Inspector is the president. No attendance officers have been appointed in any area in this State. In municipal areas the elementary school supervisor of the municipality is a member of the committee and is its secretary. The headmasters of schools have to submit regularly to this committee defaulters' lists containing the names of the parents of children of school-age who have either not been enrolled or, having been enrolled, have been absent for more than 15 days in a quarter. The committee scrutinizes the list and decides whether to recommend punishment or exemption. In the former case, the committee's recommendation goes to the District Education Officer who awards the penalty provided under the Act. In the latter, its recommendation goes to the Director of Public Instruction who alone is competent to grant exemption. These are the provisions of existing rules. In actual practice, this system is hardly working at all. There is no proper and continuous discharge of the functions vested in the various authorities under the rules in areas where compulsion has already been enforced. Nor can any such system be expected to work unless the leaders of the local people accept the necessity for it and actually participate in working it.

2. The entire State will be covered by Panchayat Unions by October 1961. The academic year 1962-63 will, therefore, be the first year after the formation of Panchayat Unions all over the State. From this year, the Panchayat Unions will be completely in charge of elementary education in the rural areas of the State and will therefore be responsible for the enforcement of compulsion. The Council of every Panchayat Union should realize what is involved in this new responsibility and why it should be taken seriously. Though schools have been provided in every village, the facilities are not yet fully made use of. A certain proportion of boys and a larger proportion of girls are still not getting enrolled. Even among those who are enrolled, many drop out before they complete the fifth standard. They fail to get any benefit. A considerable proportion of the very large sums of public money spent on elementary education is thus getting wasted. Those who fail to get the benefit are among the weakest sections of society, the very poor and the Harijans. In future, every child born on or after 31st July 1956 should be enabled to get an equal educational start; and helped to acquire the three R's—reading, writing and arithmetic—before it attains the age of 12 at the latest. For this purpose, it is possible under the Elementary Education Act, to compel the parent or guardian of any child not only to get the child enrolled in the first standard but also to keep the child enrolled and attending school regularly until all the five standards are completed. Such compulsion will prove to be impracticable and ineffective, unless the necessary atmosphere is created in every village. The system of school meals has been devised in order partly to create this atmosphere. But this is not enough. The leaders of the village people should keep up moral pressure continuously and ensure that every parent (including guardian) realises his responsibility. It will be the duty of the Council of every Panchayat Union to see that this result is secured. Such realization on the part of the Council is very necessary but not

sufficient. It will be necessary to go down to each village; and the Panchayat of the village must be induced to take up the responsibility within the village, on behalf of the Panchayat Union Council.

3.*Consistently with the foregoing approach, the responsibility for ensuring enrolment and regular attendance at school of all children of school-age will be vested in the Panchayat and discharged by a Panchayat (Social Education) Committee set up by the Panchayat. The total strength and composition of every Panchayat (Social Education) Committee should be left to be determined by the Panchayat; but the following features should be common to all:—

(i) The Chairman of the Committee must invariably be the President of the Panchayat.

(ii) At least one of the Harijan members of the Panchayat should be a member of the Committee.

(iii) The Committee should include at least one woman member. She should, preferably, be a member of the Panchayat itself; being co-opted thereto under section 15 (4) of the new Panchayat Act (if not elected).

(iv) The teacher (or head teacher) as the case may be in charge of every elementary school in the area allotted to each Panchayat (Social Education) Committee should be included as a member of that committee. The village headman, having jurisdiction in the area should also be included as member. The teachers and headmen should participate fully in the proceedings; but they should not take part in voting.

(v) One of the teacher-members of the Committee should be appointed as the Member-Secretary of the Committee.

4. The teacher (or head teacher) in charge of every elementary school in the area should prepare a list of children, of school-age who have not been enrolled as well as of children, who, having been enrolled, have been absent from school for 15 days in a quarter; together with the names of the defaulting parents and guardians. The Committee will go through the list, issue notices to the defaulting parents through its President, secure and assess their explanation. It will also examine individual pleas, if any, for exemption from enrolment and will recommend to the Panchayat whether the exemption may be granted or not. The decision regarding the grant of exemption should be taken by the Panchayat. Where the Committee finds that persuasion has failed, it may decide to levy a penalty. As the rules stand now, penalty can be levied both on enrolment defaulters (parents or guardians who fail to get their children enrolled) and attendance defaulters (parents or guardians who fail to see that their children are not absent for more than 15 days in a quarter). Any modification of the rules permitting Panchayat (Social Education) Committees to impose penalties will retain these provisions. It is, however, necessary that stricter control should be exercised in respect of default in attendance and to see that children who are admitted into schools do not stop away. The time for

imposing the penal provisions in respect of the enrolment defaulters should come only after a period of moral persuasion. Default in enrolment is due to several causes, not all of which can be removed straightway and in respect of each one of which special steps may be necessary. In this view, while it is necessary to see that every child of school-age is enrolled and the Panchayat (Social Education) Committee should take every possible step to see that this is done, it is not necessary that penalties should be levied straightway upon enrolment defaulters. Attendance default is, however, a different matter and there can be ordinarily no satisfactory excuse for a parent or guardian who enrols his child in school to take it away before it completes the school-age. The waste of public funds entailed by attendance defaults is far more serious than that entailed by enrolment defaults. It has, therefore, been decided that the rules should be enforced from the very beginning only to the extent of allowing the imposition of the penalty in the case of attendance defaulters and that the enforcement of the rule regarding the imposition of penalty in the case of enrolment defaulters should be deferred till such date as Government may later appoint. That is to say, only those parents and guardians whose children, having been enrolled, fail to attend school for 15 days in a quarter without satisfactory reason will be liable to penal action. The penalty should be collected by the village headman and credited to Panchayat Union funds.

Note.—In Town Panchayat areas the Executive Officer of the Town Panchayat should discharge the functions allotted to the village headman in terms of this and the preciding paragraph.

5. In order to perform the foregoing functions satisfactorily, the Committee will have to meet six times every year. There should be a meeting in May to scrutinize the list of children of school-age to be enrolled and to take steps to inform the parents of the duty cast upon them to enrol their children in school. There should be a meeting towards the middle of June to study the results of enrolment and to issue notices to the parents of enrolment defaulters. There should be a meeting again in July to deal with the explanations of enrolment defaulters and to scrutinize requests for exemptions. The Committee's decision on the latter should be finalized at this meeting. There should be another meeting 15 days before Vijaya Dasami for a final review of cases of default in enrolment. This should be followed by a strenuous attempt to get into school all children of school-age outside school before Vijaya Dasami which has been fixed as the last date for admission to Standard I. Thereafter, the Committee should meet twice—once before the 31st December and once before the 31st of March in order to review and deal with cases of default in attendance.

6. It will be one of the normal duties of the Education Extension Officer to keep in touch with the work of the Panchayat (Social Education) Committees in his block; assist them with advice and guidance in the regular and satisfactory performance of their duties; and keep the Panchayat Union Commissioner informed. The Deputy Inspector of Schools, will also have to perform the same functions. The 'Ad hoc' School Advisory Committee of the Panchayat Union will review the work of the Panchayat (Social Education) Committees,

paying special attention to cases, if any, of insufficient effort on the part of any particular committee. It will be the duty of the School Advisory Committee to prepare a formal review of the working of Panchayat (Social Education) Committees at prescribed half-yearly intervals. The Panchayat Union Commissioner will place such reviews for scrutiny in the first instance by the Panchayat Union (Education) Committee and subsequently by the Council of the Panchayat Union. The reviews should also be communicated to the District Educational Officers, who should carry out a similar review for all blocks in the district; and place it before the District Development Council concerned.

7. The successful working of the system will not turn on the number or amount of penalties levied in individual cases, though such levy has to be one of the necessary arrangements. The essential feature of the system is the opportunity it will provide *first* for village leaders to get interested in the matter and bring practically continuous moral pressure to bear on defaulting parents and *secondly* for the village leaders of backward villages to be compelled to take note of the achievements of non-backward villages in the same blocks and thus be induced to do better and *thirdly* for the leaders of backward blocks to be compelled to take note of the achievements of non-backward blocks in the same Development district and thus be induced to do better. The entire system should be visualized as a process of organized social education to be carried out persistently throughout the Third Five-Year Plan period.

SOCIAL EDUCATION.

Revised Job Chart of Social Education Organizer—Instructions.

With regard to the Job Chart of Social Education Organizer, a new set of instructions in two parts is appended to this order. Part I elucidates in general the various items of work to be done by the Social Education Oganizers and Part II indicates the instructions issued from time to time regarding the expenditure that can be incurred from the block funds on the various items of work under the Social Education Programme. The Government direct that these instructions should be carefully studied and carried out by the Block Development Officers, Social Education Organizers and other officials concerned. The work of promoting various Community Organization in the villages and the training of the village leaders have been given greater emphasis in the work of the Social Education Organizer. It is hoped that through these organizations and with the help of the village leaders, the Social Education Organizer will promote the programme of Social Education in the development block.

(G.O. No. 483, R.D., dated 21st June 1960.)

APPENDIX.

Part I.

The revised Job Chart of Social Education Organizer.

The objectives of the Community Development have been recently redefined as follows: —

" To promote the all-sided development of the village community, including their economic, political, social, cultural and moral development in particular: —

(a) to develop a spirit of Community life among the people by promoting co-operation and mutual sharing, leading ultimately to voluntary community ownership of the basic means of production such as land and fulfilment by the village community of responsibility for the welfare, employment and livelihood of all its members.

(b) to make the village self-sufficient in the primary needs of life. such as food, clothing and shelter and to promote the development of each village along with the development of local area of which is forms part; and

(c) to develop self-reliance in the individual and initiative in the community so that the people are able to manage and run the affairs themselves and make the village self-governing units of the larger Indian democracy."

2. Social Education has an extremely vital role to play in Community Development as it equips people with the basic skills of reading and writing and with the fundamental knowledge for citizenship, integrates education with reconstruction by promoting individual, group and Community action for common development and assists in the promotion of social harmony and solidarity and the eradication of social evils.

3. The Community Development work is the responsibility of the entire block team as a whole. The Social Education Organizer as a member of the team has two-fold functions, viz.—

(a) as a member of the development team, and

(b) as an extension worker working in the particular sphere of Social Education. This includes the following: —

(i) To stimulate the process of Community Organization—

(a) *By formation of groups such as Women's Groups, Youth Organization, Occupation and Interest Groups, Farmers' Clubs and other groups so that the villagers can participate more effectively in the Community Development Programme.*—The process of Community Organization recognizes measures which would improve an individual as well as a group. The ultimate success is in the total improvement and advancement of an individual, as unit of society, and the speed of success is to be accelerated by group action. In this context, village youth organization has a definite place in the total community development, and should accordingly provide opportunity for the youth to develop individually and in group. Activities would,

therefore, have to be devised which will offer opportunity for individual as well as group projects. For Community Development at the village level, Panchayat is visualized as the most important institution. The development plans of the village would, however, require full support of organized groups of people at the village-level. Youth and Women Organizations are thus to prove the most important supports to the Panchayats on the social side as co-operative would be on the economic side.

Youth Organizations.—The proper organizations of the youth in villages is a very important item of work, if sound foundations are to be laid for the future development of the country. The social Education Organizers should, therefore, play an important part in the organization of such youth. Study circles should be organized for the youths where they can be educated about the responsibilities in regard to the future of the country. It may be possible for the Social Education Organizers to gather the youths in the evenings at the Community Recreation Centres and other public buildings in the village and provide them with opportunities to develop character, discipline, clarity of thought and expression, the necessary outlook and a creative approach to work by arranging for discussion, debates, recreation, etc. Wherever possible seminars of youths may be arranged in a block with a view to bring together the youths from various villages and enlarge their contacts. The youths can be persuaded to help greatly in providing Shramdan whenever works of public utility are undertaken in their villages under the Community Development Programme and in that manner increase local contribution for such works. The Social Education Organizers should organize Young Farmers' Club in each village of the Block.

Farmers' Organization.—The problem of agriculture in villages is a formidable one. How to improve the agricultural methods followed and how to increase the agricultural production are themes which should always engage the attention of the Social Education Organizers. They should think over them and explain to the villagers all the recommendations that may be made from time to time by experts in the line. In this context, the elimination of all aspects of exploitation of the peasantry is an important point and the Social Education Organizers should give sufficient attention to it. The reforms in regard to land tenure that may be introduced from time to time by the Government should be studied in detail and explained to the village community so that they may understand the policies of Government aright and that any understanding opposition to them may be removed. The Social Education Organizers should explain to the villagers the advantages of co-operation in farming, marketing their products, etc. The villagers should be made aware of the facilities that are afforded to them in the blocks and enable them to procure the assistance of other Extension Officers working in the blocks where there is a need for it. The Social Education Organizers may organize Farmers' Forum in each village of the block and promote proper functioning of Forums.

Women's Organization.—The Social Education Organizers should organize Madhar Sangam for women in each village of the Block. They should persuade the women to devote some time every

day to participate in the activities of the sangam. Discussions may be held at the sangams on matters of interest to women. The Social Education Organizers should inculcate in them the ideas of general knowledge relating to betterment of village life and induce them to adopt better methods of life, hygiene, etc. The women may be given training in Elementary Physical Exercise, First Aid, Home Nursing, Child Care, etc. They may be also given training in tailoring, embroidery, toy-making, preparation of jams and other receipes, spinning, weaving, handpounding, etc., so that they may utilize their free time to gain some subsidiary income. They may be made to understand the advantages to the rural economy of the swedeshi habit. The mania for going in for foreign articles, etc., should be eliminated by constant talks to them about the need for the providing fuller employment to the rural population by means of encouraging the consumption of cottage and village industries products.

(b) *By organizing Community Centres.*—The Social Education Organizers should promote the organization and proper functioning of Community Recreation Centres. The villagers may be persuaded to gather every evening at the centres. The villagers should be provided with opportunities to educate themselves through the media of radio, library, bajans, kathakalakshepams, dramas, film shows and other cultural activities.

(c) *By utilizing the existing leadership and stimulating and developing it through training of village people.*—The Social Education Organizers should organize the subject-matter seminars for village leaders with the help of Block Development Officers and Gramasevaks. They should create enthusiasm in the village leaders to co-operate to a large extent in the welfare of the village and in implementing the Community Development programme. The Social Education Organizers should do some follow-up work after the seminar of the village leaders. They should see whether the village leaders are able to follow the improved methods in Agriculture, Animal Husbandry, etc. They should try to provide the assistance of other Extension Officers in the Block in removing the difficulties of village leaders in implementing new extension methods. The Social Education Organizers should also organize the visits of village leaders to places of educative value.

(ii) To organize—

(a) *Literacy campaigns, literacy classes and post literacy works.*—The Social Education Organizers should organize Adult Literacy Schools and Social Education Centres in the blocks. They should supervise these centres and see whether the centres are functioning properly. They should report any difficulties in proper running of these centres to the Block Development Officers for taking necessary action. The Social Education Organizers should provide effective methods in order that the neo-literates do not relapse into illiteracy. The neo-literates may be persuaded to cultivate persistent reading habits. The Social Education Organizers may profitably use the services of the educated youth in their villages in implementing adult literacy programmes.

The Social Education Organizers should persuade the parents to make better use of the existing schools and in making the schools

more useful in the Community Development activities. They should explain to the villagers the principle of basic education and the programme of the Government in implementing the schemes under education. They should obtain the co-operation of the people in providing mid-day meals to the children at the schools.

(b) *Social Education classes for Health Education and Education in Citizenship.*—The Social Education Organizers should organize periodical lectures at Madhar Sangams, Community Recreation Centres, Adult Literacy schools, Social Education Centres, Farmers' Clubs, etc., regarding the importance of keeping the village clean. They should suggest the various methods suitable to local conditions in keeping the village clean. Instructions regarding the proper disposal of refuses, construction of sanitary latrines, urinals, drinking water wells, smokeless chulas, etc., should be given to the villagers. The villagers may be given instructions regarding the prevention of diseases. The importance of nutritious food and milk in the daily life of the people may be explained to the villagers. The people may be given instructions in Elementary Physical Exercises, First-Aid, Home Nursing, Child Care, Prevention of Accidents, etc.

The villagers should be taught to co-operate with one another in times of emergency like fire, flood or other calamities so that they may prevent undue loss which may otherwise be caused. The people in the village should be properly instructed to celebrate the National days such as Independence Day, Republic Day, birth days of leaders, etc., with dignity and decorum. They should be helped to study the lives of great leaders and understand their ideas. They may be instructed regarding the importance of National Flag and proper methods of using it.

(c) *Follow-up activities.*—The Social Education Organizers should supervise the functioning of Madhar Sangams, Farmers' Forums, Adult Literacy Schools, Social Education Centres, Young Farmers' Clubs and other organizations opened in the blocks. They should take effective steps so that the organizations do not wither away after realizing the aid that is given from the block funds. The Social Education Organizers should have constant touch with the neo-literates and take efforts that they do not relapse into illiteracy. They should also have constant touch with the village leaders and understand their problems in implementing the extension methods and try to help them with assistance of other Extension Officers working in the blocks. The village leaders should be encouraged to propagate the knowledge they have acquired in extension methods to other people in the village.

(d) *Rural Libraries and Reading Rooms.*—The villagers should be encouraged to open libraries in their areas and they may be provided with facility in distribution of books in the libraries. The villagers may be encouraged to cultivate regular reading habits.

(e) *Radio listening groups.*—The Social Education Organizers should supervise the proper tuning of radio sets installed at various centres in the village. They may hold discussions on the topics broadcast in the radios. They may help in organizing Radio Rural Forums.

(iii) *To assist in communication of ideas to the people through the various audio-visual aids for effective propagation of the programme of Community Development among villagers.*—The Social Education Organizers should arrange for the study of the salient features of the Second Five-Year Plan and the Community Development Programmes by all the Gramasevaks so that they may be posted fully with the relevant information and be equipped for imparting knowledge in those matters to the villagers.

They will arrange for the propagation of the salient features of the Plan and the development programmes among the people by organizing study circles, group meetings and wherever necessary and feasible, publication of small pamphlets in local language containing all the relevant information.

It shall be the main endeavour of the Social Education Organizers to explain to the people in detail the various ways in which they can co-operate in the implementation of the Plan and the Development Programmes.

The Social Education Organizers should also equip themselves and the Gramasevaks with fair knowledge of the current news and the various policies of the Government in regard to matters affecting village life. Such knowledge should be passed on to the villagers so that they may also be able to appreciate what is being done by the Government and to think over the problems that arise in that connection.

The Social Education Organizers should utilize posters, radios, cinema units and other audio-visual aids to achieve the purpose mentioned above.

(iv) *To organize and encourage recreation and cultural activities such as*—

(a) *Folk dances, dramas, katha, kirtans, bajans, etc.*—The Social Education Organizers should promote the conduct of folk dances, dramas, katha, kirtans, bajans, etc., in the rural areas. They should afford facilities for he villagers to conduct these cultural activities at the Community Recreation Centres, Youth Clubs, Madhar Sangams, Adult Literacy Centres, etc.

(b) *Exhibitions and melas.*—The Social Education Organizers should organize exhibitions of educative value in the villages. They should organize Crop Competition, Cattle Fairs, etc., in the villages. They should arrange for the elebration of various important days like Independence Day, Republic Day. They may also arrange for the celebrations like Children's Day, Shramdam, Small Savings, Social Education Day, etc.

(c) *Physical activities like games, sports and akharas.*—Games and other recreational activities may be held at Madhar Sangams, Community Recreation Centres and Youth Clubs. The Social Education Organizers may organize periodical competition in sports and games at various centres for children, women and men. The Social Education Organizers should organize children's play centres and promote the proper functioning the children's parks.

(v) *To perform administrative duties so far as they relate to the Social Education Programme.*—The Social Education Organizers should prepare the budget for Social Education Programme to be implemented in the blocks. They should periodically submit the returns prescribed for Social Education through Block Development Officers.

(vi) *Miscellaneous.*—(*a*) The Social Education Organizers should as far as possible assist in the collection of small savings. For this purpose they should inculcate in the minds of the people the thrift habit and educate them as to how regular small savings can be effected by them. Particular interest may be taken with the rural women in the matter. It will be the useful thing if the women could particularly be advised to save grains regularly by collecting small quantities every day in a pot.

(*b*) The welfare of Harijans and tribal people and the welfare of women and children should be always thought of and suitable proposals with reference to local requirements for achieving these should be evolved by the Social Education Organizers.

(*c*) Prohibition is in full force in this State. In order to ensure the successful working of the policy, it is necessary to carry on public propaganda and education for explaining to the people the evils of drinking. The benefits that accrue in the economic, moral and physical sides of village life as a result of the Prohibition policy should be constantly stressed. Recreational Centres providing alternative and healthy drinks may also be started wherever possible.

(*d*) The Social Education Organizers can considerably help the villagers to understand the acuteness of the unemployment and under-employment in the country and its relief through development of khadi and village industries.

PART II.

The expenditure that can be incurred from the Block Funds under the head " Social education " for various works included under the comprehensive programme of Social Education.

1. *Organization of Young Farmers' Clubs, Madhar Sangams and Farmers' Forum*—(*a*) *Young Farmers' Club.*—The Young Farmers' Club is the only organization through which all the youth activities in the rural areas should be carried out. Young Farmers' Club should be organized in each village of the Block. A non-recurring grant of Rs. 100 may be sanctioned with the prior approval of the Collector to each club for the purchase of equipment, subject to the condition that the members of the club contribute at least a sum of Rs. 100 and the club has been functioning satisfactorily for a year.

(*b*) *Madhar Sangam.*—Madhar Sangam should be organized in each village of the Block. A non-recurring grant of Rs. 300 or 50 per cent of the cost, whichever is less, may be sanctioned to each Madhar Sangam for the purchase of equipment to train village Madhars in tailoring, embroidery, spinning, weaving, toy-making, hand-pounding, using wooden chakkis, etc. A recurring grant not exceeding Rs. 60 per year may be given for meeting the incidental expenditure of

Madhar Sangam and also the Balar Sangam that may be attached to the Madhar Sangam after satisfying that the members of the Madhar Sangam have contributed at least equal amount for the purpose. A recurring grant of Rs. 60 per year payable in four equal instalments may be given to the Convenor of the Sangam, who should be an educated woman in the village, preferably a woman school teacher. The payment of above grants is subject to the condition that the Sangam has been functioning satisfactorily at least for a period of one year and prior approval of the Collector is obtained.

A total amount of Rs. 10,000 per block should be earmarked from out of the provision made under the head " Social Education " of the block budget for giving grants to Young Farmers' Clubs and Madhar Sangams organized in the blocks. The amount of Rs. 10,000 will not be sufficient to give aid to all the Young Farmers' Clubs and Madhar Sangams organized in a block. As far as possible the above organisations should be self-supporting and people should be encouraged to contribute to the maximum extent possible and the aid from the block funds should be restricted to the barest minimum possible. However, the ceiling of Rs. 10,000 should not on any account be exceeded.

(c) *Farmers' Forum.*—Farmers' Forum for adults may be organized in each village to spread agricultural and allied information in the villages, gathered through the village leaders' camps, etc. (Payment of grant to the Farmers' Forum is not contemplated under the Programme.)

(d) *Community Recreation Centres.*—There are well-recognized meeting places such as chavadies in the villages where people congregate in large numbers for common purpose. These common places should be developed as Community Recreation Centres and construction of new buildings should be resorted to only when there are no such common meeting places. A maximum grant of Rs. 2,000 or 50 per cent of the cost, whichever is less, may be given for the construction of building to the Community Recreation Centre. The possibility of pooling building grants to the Community Recreation Centre and school should be invariably explored so as to provide spacious building for the Community Recreation Centre. The minimum basic requirements such as a room for radio and library, a spacious hall and land for playground and for holding meetings and open air shows should be provided at the Community Recreation Centre. No separate grant should be given for the construction of a reading room, a library or a radio house.

A maximum grant of Rs. 500 or 50 per cent of the cost whichever is less, may be given to a Community Recreation Centre for the purchase of radio, books, games equipment, etc.

2. *Grama Sahayaks' Training Camps.*—Ten Grama Sahayaks' Training Camps (subject-matter: Seminar for village leaders) per block per year may be organized and an expenditure not exceeding Rs. 150 in respect of each camp may be incurred.

3. *Visit of Grama Sahayaks to places of educational value.*—A maximum expenditure of Rs. 500 per year per block may be incurred for conducting visit of Grama Sahayaks to places of educational value.

4. *Adult Literacy Schools.*—The following are the rates of remuneration allowed to the teachers of the Adult Literacy Schools:—

Rs. 20 per mensem—Secondary Grade trained teacher who is also trained in the adult education methods.

Rs. 15 per mensem—Elementary Grade trained teacher who is also trained in adult methods.

Rs. 15 per mensem—Secondary Grade trained teacher who is not trained in adult education methods.

Rs. 12 per mensem—Elementary Grade trained teacher who is not trained in adult education methods.

No teacher is entitled to remuneration if the average attendance in a month falls below 10, if the average attendance exceeds 25, then a second teacher is allowed.

The following are the items of contingent expenditure allowed for an Adult Literacy School:—

(*a*) The cost of one gallon of kerosene oil per month for every hurricane lantern used in the school.

(*b*) The amount of Rs. 4 per mensem for stationery and for refreshments to be distributed to the students periodically during the month.

The following items of equipment, etc., may be supplied to every school:—

(*a*) One hurricane lantern for every five pupils in a school,

(*b*) books, charts, etc., at a cost not exceeding Rs. 15 per school per annum, and

(*c*) newspapers and journals at a cost not exceeding Rs. 42 .

No petromax lights should be supplied to the adult literacy schools.

The policy question of opening adult literacy schools in the blocks is under consideration. Until a final decision is taken on the policy question, *no new adult* literacy schools should be opened in the blocks including Stage I Blocks.

A sum of Rs. 10,000 should be earmarked out of the allotment made under the head " Social Education " in Stage I Blocks for expenditure towards the adult literacy schools in these blocks. The expenditure over and above Rs. 10,000, if incurred, should be debited to the relevant sub-head under " 37. Education ".

The expenditure towards the adult literacy schools in the blocks converted as Stage II Blocks should be debited to the relevant sub-head under " 37. Education ".

5. *Social Education Centres.*—A grant of Rs. 20 per quarter for the person conducting the Social Education Centre and Rs. 50 per year for newspapers, magazines, stationery, posters, etc., may be given.

6. *Organization of village libraries.*—A maximum grant of Rs. 200 or 50 per cent of the cost, whichever is less, may be given for the purchase of books to the village libraries. Payment of grant for the construction of buildings to the library is not contemplated under the programme.

No grant should be given to the local Library Authority to organize its branches, etc.

7. *Community posters, information charts, wall newspapers, etc.*—Each village should have an information chart, showing the basic information relating to the village and the achievements in regard to various activities such as agriculture, animal husbandry, public health, etc. A maximum expenditure of Rs. 25 per village may be incurred for the purpose.

8. *Organization of talks, lectures, etc.*—It may be necessary occasionally to organize meetings at which educative talks could be given by visiting officials and non-officials. The organization of such meetings involves a certain amount of petty expenditure on lights, loud-speakers, etc. While such expenditure should normally be incurred by the villagers themselves, an expenditure not exceeding Rs. 25 may be provided from the Block Funds for each such meetings, where the villagers are unable to find the necessary funds.

9. *Community entertainment.*—A maximum of Rs. 1,000 or 50 per cent of the cost, whichever is less, may be given for the purchase of stage equipment to each block.

A maximum of Rs. 100 may be incurred on each play to meet the incidental cost of staging the play.

Payment of grant to bajan mandals is not contemplated under the programme.

A sum of Rs. 100 may be provided for the purchase of musical instruments for each Social Education Organizer.

10. *Children's park.*—A maximum grant of Rs. 500 or 50 per cent of the cost, whichever is less, may be given for organizing children's park to provide swings, slides, parallel bars, see-saws, etc. (grant for construction of masonry slides should not be given).

11. *Crop competitions, exhibitions, cattle fairs, melas, etc.*—The expenditure towards these items should not exceed Rs. 500 per year per block.

12. *Organization of sports, games, etc.*—A maximum of Rs. 300 per year per block may be incurred for organization of spots, activities and conducting competitions.

13. *Follow-up activities of village school teachers who have undergone Orientation training.*—A maximum of Rs. 30 per school where teachers who have undergone Orientation training are employed for setting up kitchen gardening, improvement to urinals, contruction of latrines, smokeless chulas for midday-meal preparation, construction of soakage pits or small drains, etc., may be given. The grant should be restricted to Rs. 30 per school notwithstanding the number of teachers " Oriented " working in the school and no grant for a second time should be paid to the school which has already received the grant once.

14. *Women's and Children's Programme.*—A sum of Rs. 10,000 in Stage I Blocks and a sum of Rs. 5,000 in Stage II Blocks should be set apart for a period of five years under the head " Social Education ". The amount should be utilized for implementing the co-ordinated programme of women and children by the State Social Welfare Advisory Board or the model programme to be evolved by the Government as the case may be.

[The amount to be set apart for Women's and Children's Programme is different from the sum of Rs. 10,000 that should be set apart for Young Farmers' Clubs and Madhar Sangams as the per instructions issued in G.O. Ms. No. 2086, Public (Rural Development Projects), dated 27th July 1959.]

15. *Information Centre.*—A sum of Rs. Rs. 400 per annum may be incurred under the head " Social Education " towards the maintenance for an information centre at Block headquarters.

16. *Audio-visual equipment.*—The audio-visual equipment consist ing of cinema trailer units, hand-camera and public address sets have been provided in some blocks. The cinema units and other items of audio-visual equipment available in each district should be utilized among all the Blocks in the district by rotation and the cost of their maintenance including pay and alowance of the cinema operator should be debited under the head " Social Education ".

The Collectorsof all districts have been authorized to purchase and supply the following equipment to the Blocks which are provided with cinema units, record players and microphones in consultation with the Radio Engineer, Madras:—

Name of equipment.		*Approximate cost.*
		RS.
(*a*) Gramaphone records	25 Nos.	100
(*b*) Film strib ..	25 ,,	375
(*c*) Slides ..	10 ,, (plain)	50
(*d*) Recorning taps	2 reals	100
	Total	625

17. *Demonstration equipment to each Gramasevika.*—An expenditure of Rs. 100 may be incurred per Gramasevika for supply of demonstration equipment.

Note.—A sum of Rs. 70,000 in stage I Blocks and sum of Rs. 50,000 in stage II Blockshave been Provided under the head" Social Education ". After setting apart a sum of Rs. 10,000 for Adult literacy schools in stage I Blocks, a sum ofRs.10,000 for young Farmers' Clubs and Madhar Sangams both in Stage I and stage II Blocks and a sum of Rs. 10,000 in stage I Blocks and a sum of Rs. 5,000 in stage II Blocks for Women's and Children's Programme, the expenditure on Unions other items mentioned above should be restricted to the remaining Provisions available in the Block Budgets of stage I and stage II Blocks. The Block Development Officers should use their discretion while finalizing the Social Education Programme to select works according to the needs of the area and restrict the total expenditure to the maximum Provision made available under the head " Social Education ". The approval of the Block Advisory Committee should be obtains for each item of expenditure to be incurred under the Programme.

(G.O. No. 483, R.D., dated 21st June 1960.)

ELEMENTARY EDUCATION—PANCHAYAT UNIONS—DISBURSEMENTS OF SALARIES TO TEACHERS—CERTAIN INSTRUCTIONS—CLARIFICATION ISSUED.

In the Memo. No. 83490/E2/60-2, Education, dated 15th October 1960 instructions were issued that the cheques for the disbursement of salaries to elementary school teachers could be arranged to be posted or delivered a few days in advance provided the cheques are prominently stamped or enfaced in red ink " Not Payable before the 1st".

2. Instructions have been issued in the Memo. No. 217959/T4/60-2, dated 23rd December 1960 that suitable arrangements may be made by the Panchayat Union Commissioners to deliver the cheques before 10-30 a.m. on the first of every month to the respective Paymasters and that the Education Section of the Panchayat Union Offices shall be kept open from 8 a.m. on the first of every month to enable the Paymasters to collect the cheques early and reach the concerned treasuries in time.

3. A doubt has been raised whether the two memoranda are not contradictory. The following clarification is given.

4. The Panchayat Union Commissioners may adopt either of the two procedures as is found to be convenient.

(Memo. No. 17460/TA/01-1, Rural Development and Local Administration, dated 22nd February 1901.)

ELEMENTARY EDUCATION—PANCHAYAT UNION COUNCILS—FIRST BATCH—DISBURSEMENTS OF GRANTS TO AIDED SCHOOLS, ADULT SCHOOLS, ETC., FROM 1ST APRIL 1961—CHANGE IN PROCEDURE.

The attention of the Commissioners of Panchayat Unions listed in the Annexure is invited to paragraph 3 of Annexure I to G.O. Ms. No. 2075, Education, dated 27th September 1960. It is stated therein that grants to elementary schools under private management functioning in the areas within the jurisdiction of Panchayat Union Councils should be disbursed by the Panchayat Union Commissioners with reference to the teaching grant bills sent to them by the District Educational Officers. In G.O. Ms. No. 2312, Education, dated 3rd November 1960, the Government directed that this arrangement would come into force with the beginning of 1961-62.

2. In the instructions issued in Memo. No. 165757 LI/60-1/L.A., dated 22nd September 1960 provision for payment of grants to aided schools, to school meal committees and adult schools has already been directed to be included in the budgets of the Panchayat Unions in 1961-62. Land Revenue assignment and net cost grant

based on the expenditure incurred in respect of both Panchayat Union and aided schools are to be made available to the Panchayat Unions in monthly instalments.

3. In the light of the foregoing, following instructions are issued.

(i) For payment of grants to aided schools the procedure prescribed in paragraph 3 of Annexure 1 to G.O. Ms. No. 2075, Education, dated 27th September 1960 will be followed with effect from 1st April 1961 in respect of all grants payable to aided schools. The District Educational Officer shall, after scrutinising the teaching grant bills, pass them for payment and send it to the Commissioner by 27th of the month preceding the month in which the salary become payable. This is naccessary to ensure that the cheques are drawn and made available by the Panchayat Union Commissioners to the school managements to encash on the 1st of the month itself. The date has to be rigidly adhered to beginning with the salaries of April payable on 1st of May. The District Educational Officers may issue necessary instructions to the Deputy Inspectors of Schools and managements prescribing a suitable time schedule so that the bills duly passed will reach the Panchayat Union Commissioners on the 27th.

(ii) Similar procedure shall be adopted in respect of payment of school meals grants and adult school grants. In respect of the instalments in which these grants are to be paid and the time schedule for payments the present practice will continue.

(iii) A list of institutions—aided as well as Panchayat Union shall be furnished to the sub-treasuries by the Panchayat Union Commissioners and no payment shall be made in respect of bills drawn on the sub-treasury in respect of grants for claims which become due on or after 1st April 1961.

(Memo. No. 27115-1 E 8/61, Education and Public Health, dated 21st March 1961).

ELEMENTARY EDUCATION—PANCHAYAT UNIONS—TEXT BOOKS—CHANGE OF—INSTRUCTIONS.

The attention of the Commissioners of Panchayat Unions is invited to rule 20 of the rules for recognition—vide Chapter I under Part II of the Book "Rules relating to Elementary Schools". They are informed that text books shall not be changed within three years of their introduction except with the previous approval of the District Educational Officer and for valid reasons.

Rule 20 of the rules referred to above specifies the authority that should prescribe the text books in the case of schools under Local Bodies. As Panchayat Union Councils have come into existence only from 2nd October 1960, the authority to prescribe text

books in Panchayat Union schools has not been specified. Governmet consider that in the case of Panchayat Union Schools, the Education Committee formed under section 53 (b) of the Madras Panchayats Act, 1958, will be the authority to prescribe text books in the Panchayat Union Schools.

As the new Standard VI under the recognized course will be formed for the first time in 1961-62, the books now in use in Standard VI cannot be used any longer. New books written according to the revised syllabus and approved by the Text Book Committee will have to be prescribed. The Commissioners are requested to take steps for prescribing the text books for Standard VI in time.

(Memo. No. 25176-1 E8/61, Education, and Public Health, dated 27th March 1961.)

ELEMENTARY EDUCATION—PANCHAYAT UNIONS—SOCIAL EDUCATION COMMITTEES—VILLAGE HEADMAN HEAD TEACHER—MEMBERSHIP OF.

According to G.O. No. 2075, Education, dated 27th September 1960, every Panchayat has to set up a Panchayat Social Education Committee consisting of among others, the head teacher or a teacher of every elementary school and the Village Headman. Section 23 (1) of the Madras Panchayats Act disqualifies village headman and the servants of Panchayat Union from being members of the Panchayat and this disqualification applies also to membership of Committees set up by the Panchayat.

2. In the circumstances stated in the foregoing paragraph, the Government in partial modification of paragraphs 3 (iv) and (v) of Annexure II to G.O. No. 2075, Education, dated 27th September 1960, direct that the Village Headman and the Head teacher without being members of the Panchayat (Social Education) Committee should compulsorily attend the meetings of the Committee and assist the Committee in its daliberations. One of the Head teachers may be made a non-member Secretary of the Committee.

(Memo. No. 34607-2 E 8/61, Education and Public Health, (Education), dated 2nd May 1961.)

ELEMENTARY EDUCATION—PANCHAYAT UNION COUNCILS—APPOINTMENT OF TEACHERS—CERTAIN CLARIFICATIONS.

In G.O. Ms. No. 2075, Education, dated 27th September 1960, it has been laid down that a Five-Year Plan Programme should be prepared for each Development Block. The Collector of Thanjavur has pointed out that in the illustrative plan for Elementary Education for Tirukalikundram Block included as Annexure

II to the G.O. Ms. No. 211, Rural Development, dated 25th January 1961 it has been laid down that the principle to calculate the number of additional teachers should be one for every 45 pupils of new enrolment subject to the ceiling of one for 40 of the overall total of pupils who will be on the rolls by 1965-66. He has stated that in some Blocks of his district, the strength of teachers is even now more than the number calculated on the basis of one for every 40 pupils of the overall total that will be on the rolls at the end of the Third Five-Year Plan period. He has enquired whether his presumption that it is not the nteonton of the Government to retrench the excess teachers is correct.

2. The Collectors are informed that though the orders issued in G.O. Ms. No. 211, Rural Development, dated 25th January 1961, envisage a ceiling of one teacher for 40 pupils of the overall total, there is no objection to the retention of the number of teachers existing as on 31st March 1961 even though the number may be in excess of the ceiling fixed. Wherever there are surplus posts of teachers in any of the Elementary Schools of the Panchayat Unions these posts may as far as possible be transferred to those Unions where there is a shortage on the basis of the ceiling prescribed in G.O. Ms. No. 211, Rural Development, dated 25th January 1961.

(Memo. No. 31437/P4/61-5, Rural Development and Local Administration, dated 6th April 1961.)

ELEMENTARY EDUCATION—OPENING OF NEW SCHOOLS AND OPENING OF ADDITIONAL SECTIONS IN EXISTING SCHOOLS IN PANCHAYAT UNION AREAS—ORDERS.

Under the existing rules for the grant of (*a*) recognition and (*b*) aid to elementary schools, tha District Boards can open new elementary schools without the previous permission of the Education Department in places which hava no schools within a radius of one mile and which have a population of not less than 300 and it would be sufficient if the District Educational Officer is informed of the opening of the schools as soon as possible. With the constitution of Panchayat Union Councils, the district boards will cease to function in their areas. Hence the existing rules, so far as they relate to the opening of elementary schools by the district boards need to be modified. The following orders are accordingly issued.

2. The Panchayat Union Councils are successor bodies of district boards. Therefore a Panchayat Union Council can, as in the case of a District Board open a new elementary school without reference to the Education Department in a locality which has no school within a radius of one mile and which has a population of not less than 300 and it would be sufficient if the District Educational Offictr is notified of the opening of the elementary school in the locality as soon as possible.

3. Undar section 65 (c) of the Madras Panchayats Act, 1958, Panchayat Unins Councils are statutorily responsible for payment of grants to aided schools. Therefore, the Panchayat Union Councils have to find sufficient funds not only for maintenance of the schools run by them but also for payment of grants to aided schools. So, it is necessary that the concurrence of the Panchayat Union Council is obtained for the opening of aided schools. It will be incumbent on the Panchayat Union Council to pay grants to aided schools only if its opening has been agreed to by the Panchayat Union Council before hand by a resolution. These principles will apply to opening additional sections in aided schools resulting in the employment of additional teachers also.

4. The Director of Public Instruction is requested to issue necessary instructions to all the Officers under his control to carry out the above orders.

(G.O. Ms. No. 790, Education, dated 11th April 1961.)

COMMUNITY DEVELOPMENT PROGRMME—PANCHAYAT DEVELOPMENT BLOCKS (SECOND BATCH)—APPOINTMENT OF SOCIAL EDUCATION ORGANISERS (MEN) TRAINED AS EDUCATION EXTENSION OFFICERS FOR THE MANAGEMENT OF ELEMENTARY EDUCATION SCHOOLS IN THE DEVELOPMENT BLOCKS—INSTRUCTIONS.

In the G.O. Ms. No. 2075, dated 27th August 1960, instructions have been issued that it shall be the duty of the Panchayat Unions within the limits of its funds to make reasonable provision for carrying out the requirements of the Panchayat Union in respect of the opening and maintenance and expansion or improvement of Elementary Schools including the payment of grants to private managements in respect of Elementary Schools, and that the work relating to the Elementary Education in the Unions will have to be carried out by the Deputy Inspectors of Schools and the Education Extension Officers, the former working wholly under the Education Department and the later working wholly under the Panchayat Union. It was also laid down that the division of functions between the Deputy Inspector of Schools and Education Extention Officer would be fully operative only from the financial year 1962–63 and that until that time as a transitional arrangement the Social Education Organisers (Men) working in the Blocks should be trained suitably and posted as Education Extension Officers utilising the sanction of the post of Social Education Organisers' (Men) as far as the first batch of Panchayat Union Blocks is concerned. In the G.O. Ms. No. 924, Rural Development and Local Administration, dated 3rd November 1960 it has been ordered that the Social Education Organiser trained suitably and posted in the first batch of Panchayat Union Blocks be redesignated as Educational Extensiin Officer of the Panchayat Union and that he should continue to perform the duties hitherto performed by him as Social Education Organized (Man in addition to the duties

of the Education Extension Officer specified in G.O. Ms. No. 2075, Education, dated 27th September 1960. Orders have also been issued in the same Government Order that in order to ensure that the work relating to the management of Elementary Schools does not suffer, the Social Education Organiser posted as Education Extension Officer should give first priority to the duties cast upon him in the role of Education Extension Officer, and he should see that the performance of functions and duties stipulated in G.O. Ms. No. 483, Rural Development, dated 21st June 1960 does not in any way interfere with the work relating to the management of Elementary Schools.

2. The Second Batch of 129 Panchayat Unions will be constituted on 13th April 1961. The Government direct that as in the case of first Batch of Panchayat Unions, the posts of Social Education Organisers (Men) in the Second Batch of Panchayat Unions be utilised for the appointment of Education Extension Officers and that the trained Social Education Extension Organiser posted in the Second Batch of Panchayat Unions be redesigned as Education Extension Officers. They will continue to perform the duties hitherto performed by them as Social Education Organisers (Men) in addition to the duties of the Education Extension Officers and they should see that performance of the functions and duties stipulated in G.O. Ms. No. 483, Rural Department, dated 21st June 1960 does not in any way interfere with the work relating to the management of Elementary Schools specified in G.O. Ms. No. 2075, Education, dated 27th September 1960.

(G.O. Ms. No. 1096, Rural Development and Local Administration dated 14th August 1961)

ELEMENTARY EDUCATION—MAINTENANCE OF ELEMENTARY SCHOOLS BY THE PANCHAYAT UNIONS—RECOGNITION OF THE SCHOOLS—INSTRUCTIONS.

It has been brought to the notice of the Government that some of the Elementary Schools run by the Panchayat Unions do not enjoy recognition. It is irregular to pay teachers of such unrecognised schools. In order to avoid the occurrence of the above irregularity the following instructions are issued in the matter :—

(i) In the case of schools which do not enjoy recognition applications for recognition should be prepared by the Panchayat Union and sent to the concerned District Educational Officer for getting the schools recognised with retrospective effect, so that the expenditure hitherto incurred on the school may not be held under objection in audit.

(ii) In the case of the schools granted temporary recognition the applications for continuance of recognition should be sent to the District Educational Officer not later than three months prior to the date of expiry of the period of recognition.

(iii) A register should be opened and maintained by the Panchayat Unions for noting the particulars of the number and date of the recognition order, that standards recognised, the period for which the recognition has been granted etc., for each school in the proforma appended to this order. The names of schools to be entered in the register should be arranged in alphapetical order and then written in the register. New schools that may be opened after writing the register will of course, find a place only in the end, and

(iv) A copy of the order granting recognition to each school and a copy of the resolution passed by the District Board or Panchayat Board or Panchayat Union Council sanctioning the opening of the school should be kept as a permanent record in the Panchayat Union Office with details of sanctioned posts, etc.

(G.O. Ms. No. 1434, R.D. and L.A., dated 22nd May 1961.)

PRO FORMA.

Serial number.	Name of the school.	Whether taken over from District Board or Panchayat Board.	Date of opening.	Standards in the school.	Recognition.			Number and date of the District Educational Officer's order.
					Standards recognised.	Whether permanent or temporary.	If temporary the period upto which recognition is given.	
	(2)	(3)	(4)	(5)	6–(a)	6–(b)	6–(c)	(7)

Sanction.					Remarks.
District Board resolution number and date.	Panchayat Board resolution number and date.	Panchayat Union Councils resolution number and date.	Sanctioned posts and grades.	Period for which sanction was given.	
(8a)	(8b)	(8c)	(8d)	(8e)	(9)

CONSTRUCTIONS OF SCHOOL BUILDINGS.

PANCHAYAT UNION—CONSTRUCTION OF SCHOOL BUILDINGS—CONTRIBUTION—COLLECTION OF.

The question has been raised whether the Panchayat Union Council can pay the local bodies share of contribution from its funds to the Panchayats within its jurisdiction whose funds do not permit them to take up construction of school buildings for their villages. In this connection the Government wish to make it clear that it is open to the Panchayats and Panchayat Unions to meet any share of the local contribution from out of their general revenues of there is provision in the annual budget. If the general revenues do not permit such payments the Panchayat may levy a tax under section 119 (3) of the Madras Panchayats Act, 1958.

(Memorandum No. 66014 Pl/61-1, Rural Development and Local Administration, dated 3rd June 1961)

ELEMENTARY EDUCATION—THIRD FIVE-YEAR PLAN—CONSTRUCTION OF QUARTERS FOR WOMEN TEACHERS IN RURAL AREAS—1961-62 —FURTHER ORDERS.

The Third Five-Year Plan for Madras State has a provision of Rs. 25 lakhs under " Education " to be utilised for the construction of quarters for women teachers in rural areas. At a cost of Rs. 3,300 per quarter, it would be possible to build roughly 750 quarters in the III Plan period. This would give a distribution of two quarters for each Panchayat Union area for the five-year period.

2. Government consider that with a view to the full, timely and economical utilisation of the Plan provision, a five year physical programme may be drawn up on the following lines. Selection of sites and other preliminary arrangements may be proceeded with according to this programme so that there is no shortfall in achievement in any particular year or in the Plan period.

1961–62—Construction of one quarter in each of the Panchayat Unions of the First and second batches.

1962–63—Construction of one quarter in each of the Panchayat Unions of the Third batch.

1963–64—Construction of the second quarter in each of the Panchayat Unions of the First and Second batches.

1964–65—Construction of the second quarter in each of the Panchayat Unions of the Third batch.

1965–66—Completion of all spill-over work.

3. As regards 1961–62, the construction of one quarter in each of the 75 Panchayat Unions of the first batch and of quarters one

each in the following 15 Panchayat Unions of the second batch has already been permitted in G.O. Ms. No. 920, Education, dated 25th April 1961 :—

Name of the Panchayat Union Council.	*District.*
Chetput	North Arcot.
Kurinjipadi	South Arcot.
Uthukottai	Chingleput.
Kangayam	Coimbatore.
Kundadam	Coimbatore.
Kalligudi ..	Madurai.
Athoor I (Sembatti)	Madurai.
Coonoor	The Nilgiris.
Rajapalayam	Ramanathapuram.
Bargur ..	Salem.
Pennagaram ..	Salem.
Anaikaranchatram	Thanjavur.
Ammapet	Thanjavur.
Thandoni ..	Tiruchirappalli.
Melanoolidhanallur	Tirunelveli.

4. In modification of the orders cited above, the Government now sanction the construction during 1961–62 of one quarter in each of the remaining 114 Panchayat Unions of the second batch constituted on 13th April 1961.

5. The cost of each quarter should not ordinarily exceed Rs. 3,300. The Commissioners of the Panchayat Union Councils are requested to get the full co-operation of the local public so that the work can be compeleted expeditiously and cheaply. Any assistance offered by the local public may be availed of. The expenditure connected with the construction of the quarters should be met from the Panchayat Union Education Funds in the first instance and it will be taken into account for the purpose of determining the net cost grants due to these Panchayat Union Councils during 1961–62. No separate grants will however be sanctioned to the Panchayat Union Councils for the purpose of construction of quarters.

6. The quarter should be constructed in remote villages where Panchayat Union Elementary Schools are situated, in which women teachers ordinarily find it difficult to take up appointment for want of accommodation. The villages should be selected by the Panchayat Union Commissioners in consultation with the Deputy Inspectors of Schools. The quarters after construction will remain the property of the Panchayat Union Councils. No rent should be charged for the occupation of the quarters.

7. The quarters should be constructed according to the type design C.A. No. 717/1960 (living and bed rooms, Madras terraced and kitchen and verandah tiled) approved by the Government on

the recommendation of the Chief Engineer, Public Works Department (General) made in his letter No. 15829/Wks. II (3)/59-19, dated 31st January 1961. The Chief Engineer is requested to furnish a copy of the type design for a single quarter immediately to the Commissioner of each of the 114 Panchayat Union Councils referred to above. Further particulars if any regarding the type design may be got from the Chief Engineer, Public Works Department (General).

8. The site for constructing quarters, should be secured in the following order of priority :—

(i) Panchayat Union land should be utilized if available.

(ii) If (i) is not available, Government land if available should be utilized.

(iii) If (i) and (ii) are not possible, the villagers should be induced to allot the land required.

(iv) If all the above three, fail, the land may be acquired.

The Commissioners are requested to see that only those villages are selected where acquisition of lands will not be necessary.

9. The Commissioners should send quarterly progress reports to the Director of Public Instruction who will send a consolidated progress report to Government. All possible steps should be taken to complete the works before the current year since assistance that may be received from the Government of India towards this scheme should be availed of fully this year itself. The quantum of assistance has not yet been intimated by the Government of India.

10. This order issues with the concurrence of Finance Department—Vide their U.O. No. 59843A/EA/61-1, dated 20th May 1961.

(G.O. Ms. No. 1386, Education, dated 8th June 1961).

PANCHAYAT UNION COUNCILS—OPENING OF NEW ELEMENTARY SCHOOLS OR NEW CLASSES IN EXISTING SCHOOLS AND LOCATION OF SCHOOLS—CONSULATION WITH LOCAL PANCHAYATS—INSTRUCTIONS.

One of the statutory responsibilities vested in a Panchayat Union Councils is the opening and maintenance and expansion and improvement of elementary schools including the payment of grants to private managements in respect of elementary schools.

2. Orders have already been issued in G.O. Ms. No. 790, Education, dated 11th April 1961, empowering the Panchayat Union Councils to give their concurrence for the opening of aided schools and to pay grants to such aided schools, only if their opening has

been agreed to by the Panchayat Union Council beforehand by a resolution. Similar principles have been made applicable to the opening of additional classes in aided schools.

3. It has been suggested in this connection that the local panchayats should be consulted in the matter of opening of new schools or new classes in existing schools and the location of schools without insisting upon their consent.

4. The Government accept the above suggestion. They accordingly direct that the Panchayat Union Councils should consult the local panchayats in the area before opening new schools or new classes in existing schools and the location of such schools.

(G.O. Ms. No. 1718, Rural Development and Local Administration, dated 10th June 1961.)

ESTABLISHMENT—PANCHAYAT UNION COUNCILS—RECRUITMENT OF TEACHERS—INSTRUCTIONS.

According to the policy of the Government all appointments to vacancies which can be filled otherwise than in consultation with the Madras Public Service Commission or on the results of a competitive examination should be made only through the Employment Exchanges. Outsiders should be appointed only if the Employment Office or Exchange concerned is not able to furnish lists of suitable and qualified persons registered with it.

2. It has been reported to the Government that very often Employment Exchanges are not in a position to make available candidates for appointment as teachers under Panchayat Unions, as the candidates recommended by them are either not willing to take up employment in the Panchayat Union areas or the locally available candidates fail to register themselves in the Employment Exchange concerned. In order to overcome this difficulty and at the same time to be consistent with the policy of Government, the Government direct that the following procedure shall be followed.

3. The local Employment Exchange should be addressed for recruiting candidates including teachers for appointment to posts in the schools and other institutions maintained by Panchayat Unions. The candidates suggested by the Exchanges should be considered for appointment. If the candidates suggested by the Employment Exchange are not found suitable, specific reasons as to why each is rejected, should be furnished to the Employment Exchange. In case suitable candidates are not available and if the Employment Exchange does not send up any candidate, the Panchayat Unions may publish for widespread information the proposal to recruit candidates including teachers from the local area. The outside candidates actually entertained, should be advised to register themselves in the Employment Exchange.

(G.O. Ms. No. 1848, Rural Development and Local Administration, dated 4th July 1961.)

PANCHAYAT UNIONS—EDUCATION EXTENSION OFFICERS (SOCIAL EDUCATION ORGANIZERS—RECRUITMENT FROM AMONG THE HEADMASTERS OF PANCHAYAT UNION SCHOOLS—ORDERS.

In G.O. Ms. No. 2075, Education and Public Health, dated the 27th September 1960, orders were issued to the effect that the post of Social Education Organizer shall be utilized for appointment as Education Extension Officer and that he will in addition, continue, for the present, to perform the duties now allotted to Social Education Organizer. The Social Education Organizers in the first and second batches of Panchayat Development Blocks who were trained suitably have been posted as Education Extension Officers.

2. The Education Extension Officer shall be the principal Executive Assistant of the Panchayat Union Commissioner and he will perform the duties specified in G.O. Ms. No. 2075, Education, dated the 27th September 1960. In order to ensure that the work relating to the management of Elementary Schools does not suffer, the Government have ordered that the Social Education Organizer (now designated as Education Extension Officer) should give first priority to the duties now cast upon him in the role of Education Extension Officer and see that the performance and duties stipulated in G.O. Ms. No. 483, Rural Development, dated the 21st June 1960, does not in any way interfere with his work ralating to the management of elementary schools. The performance of duties specified in G.O. Ms. No. 2075, Education, dated the 27th September 1960 and in the job chart in G.O. Ms. No. 483, Rural Development and Local Administration, dated the 21st June 1960, by one and the same person will be a factor of great significance in the development of Panchayat Union. The primary schools could be utilized as Community Centres and the school teachers could be mobilized at village level for social education purposes. Hence it is considered appropriate that a good proportion of the Education Extension Officers should be recruited from among Headmasters of Panchayat Union Schools. This promotion post will also act as an incentive for better work for the school masters.

3. The Government, therefore, direct that the *Headmasters of Panchayat Union Schools* shall be appointed as Education Extension Officers provided they posses the following qualifications :—

(*a*) They should be secondary grade trained teachers.

(*b*) They should be Headmasters of Panchayat Union Schools with not less than three years' experience;

(*c*) They should be of age group from 40-45.

4. The Government also direct that in supersession of the orders issued in G.O. Ms. No. 285, R.D., dated the 30th November 1959, in so far as it relates to the direct recruitment of Social Education

Organizers (Men), a Committee consisting of the following members be constituted for selecting the Education Extension Officers from among the Headmasters of Panchayat Union Schools :—

(1) Additional Development Commissioner—*Chairman.*

(2) Special Officer for Elementary Education—*Member.*

(3) Deputy Secretary to Government/Assistant Secretary to Government, Rural Development and Local Administration Department—*Member-Secretary.*

The Committee will interview the candidates at suitable place or places within the State whenever necessary after making a preliminary selection on the basis of the record of work of the candidates and finalise its recommendations.

5. Necessary amendments to the *ad hoc* rules will be issued separately.

(G.O. Ms. No. 2032, Rural Development and Local Administration, dated 17th July 1961.)

WORKS.

ROADS.

CLASSIFICATION AS PANCHAYAT UNION ROADS AND PANCHAYAT ROADS.

For purposes of control and maintenance, roads in the State are classified by Government as follows :—

(i) National Highways ;
(ii) State Highways ;
(iii) Major District Roads :
(iv) Other District Roads; and
(v) Village Roads

The Union Government are responsible for the maintenance and improvement of the National Highways ; while the State Government are responsible for the maintenance and improvement of the State Highways and the Major District Roads.

2. Under section 60 (1) of the Madras District Boards Act, 1920, all the public roads in the district which are classified as " district roads " and all public roads in non-panchayat areas in the district vest in the district board. Therefore, of the other District Roads and Village Roads referred to in paragraph one above, those in panchayat areas which are classed as District Roads and all those in non-panchayat areas in the district are the responsibility of the district board. All other public roads (that is to say roads other than District Roads, National Highways, State Highways and Major District Roads) are the responsibility of the panchayats concerned in panchayat areas.

3. One of the functions to be performed by the District Development Council under section 5 (2) (*c*) of the Madras District Development Council Act, 1958, is to advise the Government on the question of classification of public roads (other than roads classified by the Government as National Highways, State Highways and Major District Roads) as " Panchayat Union Roads " and " Village Roads ". Under section 77 (1) of the Madras Panchayats Act, 1958, all public roads which are classified as " Panchayat Union Roads " vest in the Panchayat Union Council concerned and under section 65, it is the duty of the Panchayat Union Council to make a reasonable provision for the construction, repair and maintenance of all Panchayat Union Roads. Under section 76(1) of the Madras Panchayats Act, 1958, all public roads in a panchayat area other than those classified as National Highways, State Highways, Major District Roads and Panchayat Union Roads vest in the panchayat concerned and under section 63, it is the duty of the panchayat to make reasonable provision for the construction, repair and maintenance of all such roads vested in it.

4. The intention behind the scheme of classification of roads into different categories and the fixation of responsibility for maintenance and control in different authorities is that the Government (Union and State) should maintain, at a sufficiently high standard, all roads of All-India and State-wide importance. The State Government should, in addition, maintain so many of the roads of purely inter-district importance as can be efficiently maintained at the appropriate standard, with the help of funds anticipated to be available therefore. This may be expected to be a progressively increasing factor and additions may be made at quinquennial intervals to the roads classified as Major District Roads maintained by Government. It follows that all roads in rural areas which, for the time being, cannot be so maintained should be the responsibility either of Panchayat Unions or of Panchayats.

5. Thus there will be at any given time, an aggregate mileage of roads which must be maintained either by the Panchayat Union or by the Panchayat. The financial resources of both bodies have been clearly demarcated in the new Act. The classification of some roads as Panchayat Union Roads and all other roads as Panchayat village town roads must obviously be effected with reference to available resources. Though the Act does not lay down and particular criteria for classification purposes, note should be taken of section 131 of the new Act, which provides a " Local Roads Grant " ear-marked for maintenance of Panchayat Union Roads. The amount of this grant will exceed (in every block) the old " toll compensation " payable to the district board which it replaces. The amount of this grant is also to be settled and reviewed at quinquennial intervals. The intention of the Legislature Committee on Local Administration which recommended this arrangement was that those roads should be classified as Panchayat Union Roads which are recognisably of inter-block importance and which can be at 40 naye Paise *per capita plus whatever* (on the basis of past experience of District Board management) can be expected to be made available, in addition, out of the Panchayat Union (General) Fund. Whatever is not classified as Panchayat Union Road on this basis, will automatically become classified as Panchayat Village Town Roads; in respect of the part thereof which lies within the Panchayat Village (or Panchayat Town) notified under the new Act.

6. Collectors are informed that, pending the constitution of Panchayat Unions, they should now start taking steps to get classified all public roads (other than those falling under the categories of National Highways, State Highways and Major District Roads) as "' Panchayat Union Roads " and " Panchayat Roads ". For this purpose they should first arrange to prepare a separate list for every block (including Non-National Extension Service Blocks) of (i) all roads now vested in the district board, and (ii) roads now vested in the panchayat. The Divisional Engineer (Highways) should then be called upon to effect the specification

within each Block list of the roads which, in his opinion, qualify for classification as Panchayat Union Roads with reference to the criteria set out in paragraph 5 above. The proposals of the Divsional Engineer (Highways) should be then placed before and discussed by the Block Advisory Committee of the Block concerned. Thereafter, the proposals (together with the comments if any, thereon, made by the Block Advisory Committee) should be placed before the Public Works Standing Committee of the District Development Council concerned ; and thereafter before the District Development Council concerned.

7. Under the rules relating to classification of public roads, fairs and festivals, etc., issued under section 112 (2) (xxxvii) of the Madras Village Panchayats Act, 1950—

(*a*) the classification of public roads shall be ordered by the Inspector in consultation with the Collector and the Chief Engineer (Highways);

(*b*) the district board and the panchayat concerned shall be given a reasonable opportunity of expressing their opinion before and such classification; and

(*c*) the Government shall have powers to revise any classification ordered by the Inspector.

Similar rules will be issued under section 178 (2) (xlii) of the Madras Panchayats Act, 1958. Pending the issue of rules under the new Act, the Collectors of Districts should order the classification of all public roads other than National Highways, State Highways and Major District Roads as " Panchayat Union Roads " and Panchayat Roads after following the procedure laid down in paragraph 6 above.

8. The following time-targets are prescribed for carrying out the operations and completing the classification :—

(i) 31st July 1960 in the case of public roads situated in the first batch of 75 Development Blocks, where Panchayat Union Councils will come into existence on 2nd October 1960;

(ii) 31st January 1961 in the case of the second batch of about 130 Development Blocks where the National Extension Service Scheme has already been introduced and Panchayat Unions will come into existence on 14th April 1961.

(iii) 31st July 1961 in the case of the third batch of blocks, *i.e.*, all other blocks where the National Extension Service Scheme has not yet been introduced and the Panchayat Union Councils will come into existence on 2nd October 1961. Classified lists of Panchayat Union Roads in every Development Block should be submitted to the Government for information.

(G.O. Ms. No. 406, Rural Development and Local Administration, dated 8th March 1960.)

COMMUNICATIONS—ROADS—CLASSIFICATION OF PUBLIC ROADS OTHER THAN NATIONAL HIGHWAYS, STATE HIGHWAYS, MAJOR DISTRICT ROADS AS PANCHAYAT UNION ROADS AND PANCHAYAT ROADS—FURTHER INSTRUCTIONS.

In G.O. Ms. No. 406, L.A., dated the 8th March 1960, orders for the classification of roads have been issued Instructions have also been issued in this order that pending the issue of rules under the Madras Panchayats Act, 1958, Collectors should take steps to classify the roads in the first batch of Panchayat Unions after following the procedure prescribed in the order cited above. The Collectors have accordingly taken action and have sent lists of roads classified as Panchayat Union Roads and Panchayat Roads, for security by Government.

2. It is found from the lists received from the various Districts that the length of roads classified as Panchayat Union roads vary considerably from Block to Block. In respect of certain Districts, the recommendation has also been made that a large number of miles of roads which at present form bus routes should be taken over by Government for maintenance. Collectors of certain Districts have also expressed doubts as to whether it will be possible for the Panchayat Unions to maintain the entire mileage of roads classified as Panchayat Union roads with the amount of money available to them from the amount of Local Roads Grant under section 131 of the Madras Panchayat Act, 1958 (at the rate of 40 naye Paise per capita of the population in the Panchayat Union area). In view of the doubts raised, it has now become necessary to clarify the position.

3. Before the present classification was attempted all classified roads in the State fell under the following categories :—

National Hibhways,

State Highways,

Major District Roads,

Other District Roads, and

Village Roads.

In respect of the National Highways the responsibility is with the Union Government. The State Highways and Major District Roads are the responsibility of the State Government, while all other public roads are the responsibility of the District Boards and the Panchayats. The State Government have been taking over every year certain mileage of roads which form bus routes for future maintenance by the State Highways Department. The extent to which such take over can be effected is completely subject to the funds available with the State Government for the maintenance of such roads. While, therefore, the State Government will continue every year to take over such mileage of bus routes as have acquired sufficient importance as to make it necessary for the State Government to take over and maintain

them, no guarantee whatsoever can be given by the State Government that any particular mileage of roads or any particular roads among these will be taken over by the State Government on any particular date. Nor is it possible for the State Government to accept responsibility for the maintenance of these roads, merely because some of the Panchayat Unions have been apparently misled into believing that if they decline to maintain the road from out of the funds available with them, the Government would take them over.

4. The Government also wish to point out that new and additional resources have been placed at the disposal of the Panchayat Unions and the Panchayats for the maintenance of these roads. The District Boards did not receive any amount whatsoever from the Government for the maintenance of roads which were the responsibility of the District Boards. Taking into account the funds which are available with the District Board from the Toll Compensation and otherwise and providing for a substantial increase in the funds so available, the Madras Panchayats Act, 1958, has now provided that each Panchayat Union will receive a Local Roads Grant of 40 naye Paise per capita for the maintenance of roads classified as Panchayat Union Roads. In addition it is expected that the Panchayat Union will be able to make available additional funds for the maintenance of roads classified as Panchayat Union roads by appropriation from their own general funds. It is also pertinent in this connection to remember that the Panchayat Union is in a position to raise additional resources for such purposes through Local Cess Surcharge for which the Union is also entitled to a matching grant. Again in respect of the Panchayats additional funds are available with the Panchayats for roads maintenance from the new matching grant for Village House Tax which has been provided for in the Panchayats Act, 1958. Taking all these factors into consideration, Government wish to make it explicitly clear that all ex-District Board Roads should be maintained either by the Panchayat Union or by the Panchayat and no commitment is to be made in advance in respect of any such road being taken over by the State Government.

5. The question would then arise as to what mileage or roads should be classified as Panchayat Union roads and what mileage as Panchayat roads. The position regarding this was sufficiently clearly brought out even in G.O. Ms. No. 406 (Land Acquisition), dated the 8th March, 1960. It was pointed out that only such mileage of roads should be classified as Panchayat Union roads as can be managed efficiently with the funds available with the Panchayat Union from out of the Local Roads Grant and from such other funds as the Panchayat Union may be in a position to appropriate to road maintenance from out of the General Funds. It follows, therefore, that the Panchayat Union should take upon, itself the responsibility for the maintenance of strictly that

mileage of roads which can be efficiently maintained with the funds so available. Whatever mileage of roads exists over and above this is necesarily to be classified as Panchayat road and the Panchayat concerned will have to be charged with the responsibility of maintaining these roads to such standard as the Panchayats may be in a position to do. The question, therefore, whether a greater or lesser mileage of roads should be classified as Union roads is clearly a matter only for the Panchayat Union to decide. Once the Panchayat Union has decided as to what mileage it should take over as its own responsibility, the remaining mileage of roads, which do not fall within the ambit of the State Highways and Rural Works Department will have to go to the Panchayats. Classification lists received from the Collectors are therefore, being returned to the Collectors. The Collectors are requested to carry out the classification once again with reference to the clarifications provided above and finalise the classification.

6. The question as to whether any, and if so, what assistance can be made available to the Panchayats for the maintenance of roads classified as Panchayat roads was discussed at the recent Departmental Meeting of the Rural Development and Local Administration Department with the Collectors held between the 10th and 12th January 1961. The meeting has made certain suggestion in this ragard. These suggestions are under examination and orders of Government will issue separately. The meeting also discussed the question whether the assistance can be made available to the Panchayat Unions for the employment of Road Inspectors and Gang Mazdoors. This question is also under separate examination and orders will issue separately in this regard.

7. The classification of roads into Panchayat Union roads and Panchayat roads need not, however, be kept pending for want of dicisions of Government in this regard.

8. Attention of the Collectors is invited to rule 1 of rules issued in Notification No. 43 appended to G.O. Ms. No. 1677, Local Administration, dated the 8th October 1960 according to which the Insepctor is competent to order the classification of public roads as pertinent to Panchayat Union Councils or the Panchayats in consultation with the Collector and the Chief Engineer (Highways and Rural Works). The Collectors are, therefore, requested to foward the lists of roads classified as Panchayat Union Roads and Panchayat roads to the Inspector of Panchayat Unions (the Additional Development Commissioner) for his approval.

9. These instructions will apply not only in respect of the first batch of Panchayat Unions, but also in respect of the second batch of Panchayat Unions, classification lists in respect of which have been sent already by some Collectors.

(G.O. Ms. No. 438, R.D. and L.A., dated 17th February 1961).

WORKS—INCOMPLETE WORKS OF DISTRICT BOARDS LYING IN THE PANCHAYAT UNION AREAS—COMPLETION—FURTHER INSTRUCTIONS.

Instructions have been issued in Memorandum No. 172587/L2/60-1, dated the 28th November 1960 that in the case works in which only a portion falls within the jurisdiction of the Panchayat Union and the rest falls within the jurisdiction of the existing District Board, it should be treated as joint work between the District Board and the Panchayat Union. It has also been ordered that in cases in which the Panchayat Unions are not in a position to complete the works from within their own resources and in cases where the works though not actually taken up might have been sanctioned by the District Board it would be necessary to continue the work and make special provision in the Panchayat Union Budget.

2. The Chief Engineer (Highways and Rural Works) has pointed out certain difficulties in separating the works lying in the Union area and entrusting their execution to the Panchayat Union. He has suggested that the works may be completed by the District Boards and grants earned from Government and then handed over to the Panchayat Unions for maintenance. As regards special repairs that are being executed under maintenance, he has suggested that if the Panchayat Unions are not in a position to finance the balance of work and if adequate funds have been provided for in the District Board Budgets, the work could be carried out as District Board works, completed and handed over to the Panchayat Union and that a similar procedure may be followed in the case of repair works under the heads also.

3. The Collector of Coimbatore has suggested that till the close of the financial year the works for which estimates have already been prepared, whether they are original works or repair works might be executed by the Highways agency, with such assistance as provided by the Commissioner and the Block Supervisor, the relevant bills alone being sent to the Panchayat Union Commissioner.

4. During the recent discussions with Collectors it was found that only in two districts the handing over has not been done and special difficulties are being encountered. The Government therefore consider that in these two districts the Highways Department may continue to execute all committed works whether they are repair or original works till the close of the financial year 1960–61 and meet the cost of the works from the Panchayat Union funds to the extent possible and from the District Board funds to the extent necessary.

(Memo. No. 228537/L2/60-3, R.D. and L.A., dated 1st April 1961.)

PANCHAYAT UNION COUNCILS—ENTRUSTMENT OF NATIONAL EXTENSION SERVICE SCHEME OF COMMUNITY DEVELOPMENT UNDER SECTION 66 OF THE MADRAS PANCHAYATS ACT--PERCENTAGE OF CONSTRUCTION FOR VARIOUS WORKS TO BE COLLECTED—INSTRUCTIONS.

A question has been raised whether the new percentages of contribution mentioned in G.O. No. 664 will be applicable to link roads, Rural Water Supply and school building works in 1961–62 in respect of all blocks (including shadow block areas) or whether the new rates of contribution mentioned in G.O. No. 664 would apply to various blocks only as and when the entrustment of the Community Development Programme takes place under Section 66 of the Madras Panchayats Act, 1958.

2. The Government wish to make it clear that in respect of all blocks in the State including shadow blocks, the percentage of contribution in respect of various works will be determined by the instructions laid down in *G.O. No. 664, Rural Development, dated 16th August* 1960, with effect from 1st April 1961 and that the application of the new rates of contribution need not wait for the entrustment of the Community Development Programme under Section 66 of the Madras Panchayats Act, 1958.

3. This order issues with the concurrence of the Finance Department *vide* their U.O. Note No. 48282/EA/61-1, dated 27th April 1961.

4. The receipt of this order should be acknowledged by the Collectors and Heads of Departments only.

(G.O. Ms. No. 1413, R.D. and L.A., dated 10th May 1961.)

RULES—MADRAS PANCHAYATS ACT, 1958—INVITATION AND DISPOSAL OF TENDERS

NOTIFICATION.

In exercise of the powers conferred by clause (xix) of subsection (2) of section 178 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), the Governor of Madras hereby makes the following rules as to the conditions on which and the mode in which contracts may be made by or on behalf of Panchayat Union Councils.

RULES.

1. Tenders shall be called for in respect of every work which is to be executed by or on behalf of Panchayat Union Councils on contract, and the value or amount of which exceeds Rs. 1,500 :

Provided that a Panchayat Union Council may dispense with tenders—

(a) in the case of any work entrusted to a Panchayat within the Panchayat Union for execution if the value or amount of the work does not exceed Rs. 3,000.

(b) in the case of any work entrusted for execution on the 'A' sytstem of contracts for maintenance referred to in Instruction 402 of the Local Boards Manual).

(c) in the case of a supplemental maintenance work relating to a road which is found necessary after the annual maintenance contract for that road has been settled, if the contract amount of the supplement maintenance work does not exceed 50 per cent of the amount of the original maintenance amount or Rs. 2,500 whichever is less.

(d) in the case of development works wherein contribution either in each or kind is expected from the public or an individual member of the public, the work may be entrusted to the president, of the Panchayat in which the work lies if the Panchayat passes a resolution to that effect.

(e) in the case of any development work sponsored by any private person and if the sponsor desires to execute it himself the work may be entrusted to such sponsor if he contributes not less than 25 per cent of the sanctioned estimate value of the work :

Provided that the sponsor shall not entrust the execution of the work to any other contractor.

2. In cases not falling under clauses (a) to (e) of the proviso to rule 1, tenders may be dispensed with on the ground of urgency or for any other special reason to be recorded in writing by the Commissioner—

(i) if the value or the amount of the work does not exceed Rs. 10,000 with previous approval of the Divisional Engineer (Highways and Rural Works) on the recommendation of the Assistant Engineer (Highways and Rural Works) ;

(ii) if the value or the amount of work exceeds Rs. 10,000 but does not exceed Rs. 25,000 with previous approval of the Superintending Engineer (Highways and Rural Works) ; and

(iii) if the value or the amount of the work exceeds Rs. 25,000 with the previous approval of the Chief Engineer (Highways and Rural Works) on the recommendation of the Divisional Engineer (Highways and Rural Works) and Superintending Engineer (Highways and Rural Works).

3. (1) Where tenders are not called for or are dispensed with, the commissioner shall except in cases falling under clauses (a) to (e) of the proviso to rule 1 get the work done through a contractor selected from the registrar of contractors at rates which shall not ordinarily exceed the sanctioned estimate rates. Where on the ground of urgency or for other special reasons, it is proposed to allow rates exceeding the sanctioned estimate rates, the previous written approval of the authority competent under rule 17 to approve the acceptance of tenders at such rates shall be obtained.

Provided that any such work may be entrusted to a person in the locality who is not a registered contractor, but who is interested in its execution, if in the opinion of the Commissioner its execution through such agency is desirable and if the value or the amount does not exceed Rs. 250.

Provided further that the selection of contractors for works the value or the amount of which is Rs. 250 or less shall be made by the Panchayat Union Engineer concerned.

Provided also that in cases falling under clause (*c*) of the proviso to rule 1 the supplemental maintenance work shall be entrusted to the contractor for the original maintenance work at the same rates as for the original maintenance work.

4. A register of contractors shall be maintained in the Panchayat Union office in Form I and such register shall be treated as confidential. A copy of the register shall be submitted annually to the Divisional Engineer (Highways and Rural Works) concerned by the Commissioner.

5. (1) The register of contractors shall be kept upto date. The Panchayat Union Engineer shall scrutinise the register at least once in six months and sign it in token of his security. Any changes in the register, considered necessary by the Panchayat Union Engineer shall be referred by him in writing to the Commissioner for orders. The Commissioner shall pass orders on the changes if any, proposed by the Panchayat Union Engineer and shall record his reasons for the changes if any ordered by him. The changes if any ordered in writing by the Commissioner shall be entered in the register. A copy of the corrections made in the register shall be submitted to the Divisional Engineer (Highways and Rural Works) concerned and shall be filed with the register in his office.

(2) In the remarks column of the register the qualifications of the contractor, the quality and magnitude of works previously executed by him and all other relevant particulars shall be entered.

(3) Any person desires of being registered as a contractor shall apply to the Panchayat Union Engineer enclosing a receipt from the Panchayat Union Office for the fee fixed by the Panchayat Union under sub-rule (7) and stating his qualifications and previous experience. The Panchayat Union Engineer shall make full enquiry and submit the application to the Commissioner, with the record of the enquiry made by him and his recommendations in regard to the particulars mentioned in column (4) and (5) of the register. The Commissioner shall pass orders on the application and have it entered in the register and inform the Panchayat Union Engineer and the Panchayat Union Engineer shall, if so

directed in writing by the Commissioner, communicate the orders of the Commissioner, in regard to the particulars mentioned in columns (4) and (5) of the register to the contractor confidentially.

(4) An appeal shall lie to the Chief Engineer (Highways and Rural Works) through the Divisional Engineer (Highways and Rural Works) against the orders of the Commissioner. Such appeal shall be preferred through the Panchayat Union Engineer and the Commissioners, within seven days from the date of receipt by the contractor of the orders on his application. The orders of the Chief Engineer (Highways and Rural Works) on such appeal shall be final.

(5) The register and connected records shall be available for the perusal of the audit or supervising officer, who shall bring to the notice of the Chief Engineer (Highways and Rural Works) any material irregularities.

(6) The Chief Engineer (Highways and Rural Works) may direct the inclusion in the register or the removal therefrom of the name of any contractor or addition to or modification of any of the entries in columns (4) and (5) of the register. The names of the contractors may be removed from the register by the Chief Engineer (Highways and Rural Works) for any proved misconduct or for any financial incapacity or for any other reasons. Provided that before ordering the removal of the name of any contractor from the register a notice in writing shall be given to his to show cause against such removal and his explanation be obtained in writing for consideration. On receipt of such direction from the Chief Engineer the necessary entries or corrections shall be made as if they had been ordered by the Commissioner in accordance with sub-rule (1) or sub-rule (3).

(7) The panchayat Union Council may fix a fee not exceeding Rs. 10 to be paid by an applicant for registration as a contractor. The fee so fixed shall be paid to the Panchayat Union Council by any person whose name is directed to be included in the register of contractors by the Chief Engineer (Highways and Rural Works) under sub-rule (6).

(8) The names of the contractors may be removed from the register by the Commissioner for any proved misconduct or for any financial incapacity or for any other reasons. Provided that before ordering the removal of the name of any contractor from the register a notice in writing shall be given to him to show cause against such removal and his explanation be obtained in writing for consideration.

6. (1) Subject to the provisions of rule 1, tenders in sealed covers shall be invited by the Commissioner in the most open and public manner possible.

(a) wherever possible by advertisement in the District Gazette ;

(b) by a notice in Tamil posted at the Panchayat Union Office and such other public places as the Panchayat Union Engineer may deem fit ; and

(c) wherever possible by advertisement in one or more newspapers circulating in the district.

(2) Every advertisement or notice published under sub-rule (1) shall state—

(i) when and where the contract documents may be inspected;

(ii) the precise form of tendering, that is, whether it should be at a specified percentage below or above the estimate rates, or whether definite rates should be quoted for each item of work included in the Schedule;

(iii) when and where tenders are to be submitted;

(iv) when and where they are to be opened ;

(v) the amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted ; and

(vi) the authority competent to accept the tender, reserve the right to reject any or all of the tenders received without assigning any reasons.

7. (1) The precise form of tendering namely whether it should be at a specified percentage below or above the estimate rates, or whether definite rates should be quoted for each item of work included in the Schedule independently of the rates provided for in the sanctioned estimate, shall be decided by the Commissioner in consultation with the Divisional Engineer (Highways and Rural Works).

(2) Contractors who are required to tender on percentage basis, may be permitted to examine the estimates for the work, but the data statement showing the actual cost of materials and the distance of the roads on which the estimate is really based shall not be shown to them nor shall it form part of the contract documents.

8. Before tenders are invited for the execution of a work on contract, the Commissioner shall prepare "contract documents" which shall include—

(1) a complete set of drawing showing the general dimensions of the proposed work and so far as necessary details of the various parts ;

(2) a complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specifications;

(3) a schedule of the quantities of the various descriptions of the work ; and

(4) a set of "conditions of contract" to be complied with by the tenderer in case his tender is accepted.

NOTE.—In the case of lump-sum contracts no Schedule of the quantities will be prepared by the Panchayat Union Engineer or Assistant Engineer (Highways and Rural Works) or Divisional Engineer as the case may be. Tenderers shall prepare their own Schedule to arrive at a lump-sum.

9. No tender shall ordinarily be treated as valid unless it is accompanied either by the earnest money specified in the tender notice or by a receipt in token of the party having remitted into the panchayat union office the amount of the earnest money.

A separate list of all sums deposited as earnest money shall be maintained under the signature of the officer opening the tender for facility of reference.

10. Only tenders from registered contractors shall be considered. This condition shall not be enforced in the case of capital works, the value or amount of which exceeds Rs. 20,000 or in the case of steel work, or in cases in which the Panchayat Union Engineer certifies that the work requires the use of special plant or materials and specially trained labour and that tenders from unregistered contractors may be considered. In the case of capital works the value or amount of which exceeds Rs. 20,000 tenders from engineering firms of standing and from contractors registered in or outside the Panchayat Union area for such capital works may be considered. Tenders from unregistered contractors may also be considered if they are accompanied by copies of testimonials or record of previous execution by them of any such capital work and by proof of their financial stability and capability for executing such capital works.

11. The amount of earnest money to be deposited shall be sufficiently large to be a security against loss in the case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

12. The Commissioner or any responsible person authorised by him in this behalf shall, at the time and place specified for the purpose, open the sealed covers containing the tenders in the presence of such of the tenderers or their authorized agents as may be present. Until the sealed covers are so opened, they shall be kept in the personel custody of the Commissioner or of such person as may be authorised by him in that behalf. On opening the tenders, the Commissioner or the person authorised by him to open the tenders shall initial all corrections in each tender which may have been made by the tenderer and attested by him. If there are corrections in the tender unattested by the tenderer a note of such corrections shall be made on the tender itself when it is opened. The Commissioner, or the person authorised by him to open the tenders shall enter the total number of tenders received in the tender register against each work.

13. (1) After the tenders are opened, they shall be tabulated and posted in a tender register maintained in the Panchayat Union Office in Form II. The Commissioner shall scrutinise the entries in the register and certify that the tabulation is correct with reference to the original tenders which shall be preserved and made available for the purpose of audit.

• (2) A contractor who withdraws his tender without valid reasons (to be decided by the Commissioner) shall be liable to have his name removed from the register of contractors for a period ranging from one to five years. The orders of the Commissioner removing the name of the contractor from such register shall be communicated to the contractor concerned by the Cmmissioner. An appeal shall lie to the Chief Engineer (Highways and Rural Works) against the orders of the Commissioner. Such appeal shall be prefered through the Panchayat Union Engineer and the Commissioner, and the Divisional Engineer (Highways and Rural Works) within seven days from the date of receipt by the contractor of the orders of the Commissioner. The orders of the Chief Engineer (Highways and Rural Works) on such appeal shall be final.

14. (1) The lowest tender shall ordinarily be accepted. Where it is considererd undesirable to accept the lowest tender the reasons shall be clearly recorded in writing by the authority competent to accept the tender and the case shall be disposed of in the manner specified in rules 15 and 16.

(2) Where the capacity for work and the integerity of a tenderer are not known, his tender need not necessarily be rejected; such additional security not exceeding 10 per cent of the contract amount as the authority competent to accept the tender considers necessary shall however be taken from the tenderer if the circumstances warrant such a course.

(3) Where the lowest tender is rejected, the next lowest tender shall be considered. If it is considered undesirable to accept that tender also, the next higher tender shall be considered. In every case of rejections of tender under this sub-rule the reasons therefor shall be recorded in writing by the authority competent to accept tenders.

(4) In no case shall a tender be accepted at rates other than those specified in that tender; if however the authority competent to accept the tender considers that the rates for certain items in an otherwise lowest tender which is under consideration under the rule (1) or sub-rule (3) are pitched too high, he may negotiate with the lowest tenderer with the approval of the next superior authority and secure reasonable rates for those items without higher sanction.

(5) There shall be no avoidable delay in the disposal of tenders after they are opened. In cases where the commissioners is competent to dispose of tenders without obtaining concurrence of

others, the Commissioner shall do so ordinarily within a week of the date on which they are opened, and in any case within a period not exceeding one month. In other cases, no tenders shall remain undisposed of for a period exceeding two months from the date on which they are opened.

15. The Commissioner shall pass orders in accordance with the provisions of rule 14 in the case of works the value or the amount of which does not exceed Rs. 2,500. If the lowest tender is not accepted and the person making such a tender is a person competent according to the register of contractors to execute the works, the matter shall be referred to the Divisional Engineer (Highways and Rural Works) concerned and the decision of the Divsional Engineer (Highways and Rural Works) shall be final. The reference and the order thereon shall contain clear and convincing reasons for not accepting the lowest tender.

16. In the case of works, the value of the amount of which exceeds Rs. 2,500 but does not exceed Rs. 10,000 the concurrence of the Assistant Engineer (Highways and Rural Works) concerned shall be obtained and orders passed by the Commissioner. Where there is difference of opinion between the Assistant Engineer (Highways and Rural Works) and the Commissioner, the tender shall be referred to the Divisional Engineer (Highways and Rural Works) whose decision shall be final. In the case of works the value of the amount of which exceed Rs. 10,000 but does not exceed Rs. 50,000 the concurrence of the Divisional Engineer (Highways and Rural Works) shall be obtained and orders passed by the Commissioner. Cases in which the Divisional Engineer (Highways and Rural Works) differs from the Commissioner or in which it is proposed to accept the tender other than the lowest tender shall be referred by the Divisional Engineer (Highways and Rural Works) to the Superintending Engineer (Highways and Rural Works) and the decision of the Superintending Engineer (Highways and Rural Works) shall be final.

17. (1) In the case of tenders for works, the value or the amount of which exceeds Rs. 50,000 but does not exceed Rs. 3 lakhs the tenders shall be submitted to the Superintending Engineer (Highways and Rural Works) with the recommendations of the Divisional Engineer (Highways and Rural Works) and on receipt of his concurrence, the Commissioner shall pass orders in accordance with the provisions of rule 14.

(2) In the case of tenders for works the value or the amount of which exceeds Rs. 3 lakhs but does not exceed Rs. 5 lakhs the tenders shall be submitted to the Chief Engineer (Highways and Rural Works) with the recommendations of the Commissioner and the Divisional Engineer (Highways and Rural Works). The Chief Engineer (Highways and Rural Works) shall pass orders in accordance with the provisions of rule 14.

(3) In the case of tenders the value or the amount of which exceeds Rs. 5 lakhs, the tenders shall be submitted to the State Government with the recommendations of the Chief Engineer (Highways and Rural Works) and the orders of the State Government shall be final.

18. Tenders which exceed the estimate rate or amount shall not ordinarily be accepted. Where on the ground of urgency or for other special reasons, it is proposed to accept such tenders, the previous approval of the authority specified below shall be obtained.

Value or the amount of the work.	*Authority whose previous approval shall be obtained to the acceptance of tenders above estimate rates.*
Not exceeding Rs. 10,000	(a) The Assistant Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 5 per cent. (b) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 5 per cent but not more than 25 per cent. (c) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent. (d) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
2 Exceeding Rs. 10,000 but not exceeding Rs. 50,000.	(a) Divisional Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 5 per cent. (b) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 5 per cent but not more than 25 per cent. (c) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by more than 25 per cent but not more than 40 per cent. (d) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
3 Exceeding Rs. 50,000 but not exceeding Rs. 3 lakhs.	(a) Superintending Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 25 per cent. (b) Chief Engineer (Highways and Rural Works) if the tender rate exceeds 25 per cent of the estimate rate but not more than 40 per cent. (c) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.

Value or the amount of the work.	*Authority whose previous approval shall be obtained to the acceptance of tenders above estimate rates.*
4 Exceeding Rs. 3 lakhs but not exceeding Rs. 4 lakhs.	(a) Chief Engineer (Highways and Rural Works) if the tender rate exceeds the estimate rate by not more than 40 per cent.
	(b) State Government if the tender rate exceeds the estimate rate by more than 40 per cent.
5 Exceeding Rs. 5 lakhs	State Government.

19. (1) Notwithstanding anything contained in these rules, the Commissioner may up to such date as the State Government may by general or special order specify from time to time (1) dispense with further call of tenders either when no tender is received in the first instance or only high premium tenders which are not considered reasonable are received and are rejected :—

(i) if the value or the amount of the work does not exceed Rs. 2,500 without reference to the higher authority;

(ii) if the value of the amount of the work exceeds Rs. 2,500 but does not exceed Rs. 10,000 with the approval of the Assistant Engineer (Highways and Rural Works);

(iii) if the value or the amount of the work exceeds Rs. 10,000 but does not exceed Rs. 25,000 with the approval of the Divisional Engineer (Highways and Rural Works); and

(iv) if the value or the amount of the work exceeds Rs. 25,000 with the concurrence of Superintending Engineer (Highways and Rural Works).

(2) In case tenders are not dispensed with under clause (1), the Commissioner may negotiate with the tenderers in order to entrust the work to the most suitable tenderer having regard to all the local conditions and accept an offer at a rate other than that specified in the tender :—

(i) if the value or the amount of the work does not exceed Rs. 2,500 with the concurrence of the Assistant Engineer (Highways and Rural Works);

(ii) if the value or the amount of the work exceeds Rs. 2,500 but does not exceed Rs. 25,000 with the concurrence of the Divisional Engineer (Highways and Rural Works); and

(iii) if the value or the amount of the work exceeds Rs. 25,000 with the concurrence of the Superintending Engineer (Highways and Rural Works).

FORM I.

(Prescribed under rule 4.)

Register of Contractors.

Serial number.	Name of contractor.	Address.	Money limit of subsisting contracts which can be safely entrusted to him for execution at any one time in the course of one year.	Whether fit for supply of materials only or for road works, or for masonry works, or all works in general.	Number and date of the chalan in which the fee for registration was paid.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM II.

[Prescribed under sub-rule (1) of rule 14.]

Tender Register.

Name of work.

Estimated amount of the contract.

Total number of tenders received.

Serial number.	Name of tenderer.	Whether registered contractor or not and if registered the serial number in the Register of Contractors.	Tender percentage.	Amount of deposit.	Engineer's recommendations.	Orders of the authority competent to accept the tender.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(G.O. No. 1441, Rural Development and Local Administration, dated 22nd May 1961.)

WORKS—PANCHAYATS AND PANCHAYAT UNIONS—ADMINISTRATIVE AND TECHNICAL SANCTION—ORDERS.

1. Consequent on the implementation of the Madras Panchayats Act, 1958, a federal structure organisation of panchayat administration with the village panchayats and town panchayats as the local units and the panchayat union as the apex will be set up in the rural areas of the State. Panchayat Union Councils have already been constituted in 201 Development Blocks in this State, and the entire State will be covered by Panchayat Union Councils on or before the 2nd October 1961. One of the salient features of the new Act is that the execution of the National Extension Service Scheme of Community Development will be entrusted to the Panchayat Union Councils on a statutory basis. The programme for such entrustment has been settled and the entrustment has already taken place in the first batch of 75 Panchayat Union Council from 1st April 1961. A notable feature of the entrustment will be to make available the services of trained block personnel free of cost to the Panchayat Union Councils. Thus the various Extension Officers in the block will function more or less as the heads of their respective Departments in the Panchayat Union Council under the overall control and supervison of the Block Development Officer who will usually be appointed as the Panchayat Union Commissioner.

2. The Highways Department has also been reorganised recently to suit the future pattern of Panchayat Administration. There will be—

(i) a Divisional Engineer for every Development District except Chingleput for which there will be two Divisional Engineers;

(ii) a common Inspecting Officer of the grade of Assistant Engineer with jurisdiction roughly over a taluk;

(iii) one Section Officer having the same jurisdiction as that of the Assistant Engineer to be solely in charge of Government Highways and other works relating to more than one Development Block;

(iv) one separate Block Supervisor or Junior Engineer to attend to all works for every Development Block (Panchayat Union) with the assistance of an Overseer wherever necessary. The Engineering Subordinate or Junior Engineer working in the block as Extension Officer for Engineering will be the Panchayat Union Engineer and in that capacity will attend to the works of the Panchayat Union as well as the panchayats comprised in the Panchayat Development Block.

3. In view of the changes specified above, it has become necessary to revise and reissue the rules relating to the authorities competent to accord administrative and technical sanction and the

authorities competent to measure and check-measure the panchayat works. The question was examined in detail by the Government in consultation with the Chief Engineer (Highways and Rural Works). The Chief Engineer has sent a note defining the duties and powers of the Panchayat Union Engineer and Assistant Engineer (Highways and Rural Works) in respect of administrative approval, technical sanction, measurement and check-measurement of works. The note is appended to this order. The Government generally approve the proposals submitted by the Chief Engineer in the note.

4. Under the existing orders various authorities have been prescribed for according administrative sanction for Panchayat works. The Government consider that in the new set up of panchayat administration it will be unnecessary for any outside authority to accord administrative sanction for panchayat union and panchayat works. The Government accordingly direct that full administrative powers of sanction be vested in the Panchayat Union Councils and panchayats concerned. The powers of the various authorities to accord technical sanction and the monetary limits upto which they can exercise such powers will be as specified in the table below :—

TABLE.

Authority.	*Monetary limit.*
Panchayat Union Engineer ..	Up to Rs. 1,000.
Assistant Engineer (Highways and Rural Works).	Above Rs. 1,000 and up to Rs. 10,000
Divisional Engineer (Highways and Rural Works).	Above Rs. 10,000 and up to Rs. 25,000.
Superintending Engineer (Highways and Rural Works).	Above Rs. 25,000 and up to Rs. 1,00,000
Chief Engineer (Highways and Rural Works).	Above Rs. 1,00 000.

5. At present Extension Officers of panchayat and Executive Officers of panchayats have been empowered to measure and check-measure panchayat works. The Chief Engineer has suggested that in the new set-up. panchayat works and panchayat union works should be measured and check-measured only by technical personnel to ensure proper scrutiny efficient checking and proper standard or work in quality, etc. The Government accept the suggestion. The Chief Engineer is requested to suggest the authorities competent to measure and check-measure such works and the monetary limits up to which they should exercise the power.

6. The action of the Chief Engineer in having issued instructions permitting the Union Engineers to sanction estimate costing up to Rs 1,000 for panchayat union works and the Assistant Engineers for estimates costing above Rs. 1.000 and up to Rs. 10.000 is approved.

7. The Chief Engineer is requested to submit very urgently draft rules permitting the Union Engineers to sanction estimate costing up to Rs. 1,000 for sanction and measure and

checkmeasure panchayat and panchayat union works and also the authorities competent to prepare the estimates for the above works already called for in Memorandum No. 79124-A/L1/59-10, dated 15th April 1961. The Chief Engineer is requested to incorporate in the draft rules, the suggestion made by him in his letter No. 5678/RW.2/60-1, dated 25th March 1961 regarding power to sanction excess over estimates.

APPENDIX.

Note on the duties of the Union Engineer and Assistant Engineer submitted by the Chief Engineer (Highways and Rural Works)

Any Junior Engineer or a Supervisor belonging to the Madras Highways Subordinate - Engineering Service, posted to union panchayat will be the Engineer of the panchayat union as per the Act. He will be under the administrative control of the Union Commissioner and under the technical control of the Officers of the Highways and Rural Works Department.

As a Union Engineer, he will be responsible for the proper maintenance and accounting of Engineering works that are being executed within the union panchayat and take technical instructions from the Assistant Engineer in whose subdivision the union panchayat lies.

His powers of technical sanction is limited to Rs. 1,000 for all works irrespective of whether they are repairs or originals works and for works below Rs. 1,000 he will prepare and technically sanction the estimate and submit the same to the Union Commissioner. He shall also prepare detailed estimates for all works pertaining to maintenance of roads. Minor Irrigation Works and buildings both original and repairs for works costing over Rs. 1,000 and submit the same to the Union Commissioner through the Assistant Engineer (Highways) concerned.

He will be responsible for the proper supervision of all engineering works within the union limit and see that the specification as per M.D.D.S. and S.S.R.B. are adhered to and also the agreement time is enforced. wherever possible he will have the assistance of an Overseer. He will be responsible for the preparation of all bills with the assistance of Overseer wherever necessary and see bills are prepared in time and payments made. For works costing under Rs. 1,000 measurement may be recorded by the Overseer, check measured by the Union Engineer and the bill submitted. The first and final bill shall invariably be check-measured and intermediary bills, as far as possible, are checked as frequently as possible. For works estimated to cost above Rs. 1,000 he will initially record measurement and get the same check-measured by the Assistant Engineer. As regards bills, the first and final bills shall invariably be checked by the Assistant Engineer and forwarded to the Union Commissioner. Intermediary bills may be prepared and forwarded to the Commissioner

through the Assistant Engineer (Highways) who will scrutinize and forward the same. Where there is no Overseer posted under the Union Engineer and the post of Overseer is vacant, for all works costing Rs. 500 and below the Union Engineer will be the check-measuring officer and his record of measurement will be taken as final in the above cases and for works costing above Rs. 500 he will record measurement and have the same checked by the Assistant Engineer and bills prepared in the same manner as in the case of works each estimated to cost above Rs. 1,000.

Where works are not progressing satisfactorily he will report to the Commissioner if the work is within his power of technical sanction and the Assistant Engineer if the work is above his powers of technical sanction.

He will maintain the R.M.R. Quary Chart only approved by the Divisional Engineer (Highways and Rural Works) and also all the list of properties, list of culverts, road chart book for metalled roads and cycle of maintenance for M.I. tanks.

Duties of an Assistant Engineer.

The Assistant Engineer of the subdivision will have technical powers of sanction for estimates both repairs and orginal above Rs. 1,000 and up to Rs. 10,000 for works pertaining to Panchayat Unions. For works for which tenders are to be called for, he will scrutinize and approve the tender schedule and forward the same to the Union Commissioner.

He will be responsible for the proper execution of all works within the Union and take timely action to see the estimates are submitted in time and works pushed through and in case of slackness on the part of the contractors he will so advice the Commissioner and recommend the action to be taken and if he finds that the Commissioner has not carried out the instruction he will report the same to the Divisional Engineer for orders.

He is the check-measuring officer for all works costing above Rs. 1,000 and he must get the detailed list of works above Rs. 1,000 and see that prompt check-measurement is done and bills prepared and forwarded periodically. All bills of such works will pass through him to the Commissioner and he will scrutinze the same and forward it with his counter-signature. He will frequently inspect works and see that the specification is strictly adhered to. For the timely and proper execution of works he will be responsible. He will also test check at least 10 per cent of works below Rs. 1,000 in case where there are Overseers attached to the Union and five per cent of works below Rs. 500 in case where there are no Overseers working the Union.

(G.O. Ms. No. 1547, Rural Development and Local Administration, dated 30th May 1961.)

GRANTS—ROADS AND BRIDGES—THIRD FIVE-YEAR PLAN—1961-62 PROVISION MADE FOR—ALLOCATION OF AND EXECUTION OF THE WORKS—ORDERS.

The Government direct that the entire provision of Rs. 32,00,000 (Rupees thirty two lakhs only) made for payment of grants to the District Boards in 1961-62 for executing road and bridge works (District Board side) included in the Third Five-Year Plan be placed at the disposal of the Chief Engineer (Highways and Rural Works) for being utilized as indicated below.

2. The amount will be allocated by the Chief Engineer (Highways and Rural Works) among the Divisional Engineers for execution of works in their respective divisions.

3. The grant should be utilised only for completing the committed works of the Second Five-Year Plan including these for which administrative sanction has been accorded by the competent authority before 1st April 1961. It should not be utilised for new works before the requirements of the committed works are completely met

4. The works should be executed by the Highways and Rural Works Department. They should be taken up and continued as District Board works so long as the District Boards exist. From the date or dates the District Boards are dissolved, the works should be continued and completed as Government works, before they are handed over to the Panchayat Unions, the successor bodies of the District Boards. In the case of the Nilgiris District, where the entire district has been covered by Panchayat Unions with effect from 13th April 1961, all the works should be completed and paid for as Government works.

5. The Divisional Engineers of Highways and Rural Works Department are authorised to draw the grant from the respective treasuries to meet the expenditure relating to the works in their divisional allocated by the Chief Engineer.

6. The expenditure will be debited to "50. Civil Works—grants -in -aid—Development Echemes—Schemes included under the Third Five-Year Plan—V. Grants to local bodies for new road works" so long as the works are treated as District Board works. The expenditure for continuing and completing the work as Government works will be debited to "50. Civil works—Original Works—Communications. Other District Roads" if the cost of the item of work is less than Rs. 20,000 and if the cost exceeds Rs. 20,000 should be debited to "81. Capital Account of civil works outside the Revenue account b. original • orks—Communications—Ordinary works—D. other District Roads"

7. The Chief Engineer (Highways and Rural Works) is requested to fix immediately the physical and financial targets for

each Division. He is also requested to issue suitable instructions to the Divisional Engineers concerned to ensure that the works are carried out satisfactorily and with due expedition.

(G.O. Ms. No. 17, Rural Development and Local Administration, dated 17th June 1961.)

PANCHAYAT DEVELOPMENT WORKS—WORKS TAKEN UP UNDER VARIOUS PROGRAMMES—MATERIALS—PLACING OF INDENTS WITH PRIVATE FIRMS—TAKING DELIVERY OF—PROCEDURE.

A case has come to the notice of the Government wherein a consignment of building materials indented for departmentally and received by an Assistant Engineer was redirected to the President of a Panchayat for delivery. The building materials, viz., pipes specials, etc., were purchased by the Department for the construction of a work taken up under the Local Development Works Programme, the execution of which was let on contract.

2. It has been observed in audit that the procedure adopted by the Assistant Engineer was not in order. The articles received should have been taken delivery of, after verification by the Departmental officers who should have recorded the measurements in the Measurement Book and got them check-measured.

3. It has been pointed out that if the departmental officers are to take delivery of the materials, they may not be able to take delivery of the consignments immediately on their receipt as they have a large jurisdiction and will be on tour often. Besides, if the relevant rules of Madras Financial Code and Public Works Account Code, are to be strictly followed, the taking of delivery of consignments by the departmental officers will be delayed resulting in loss to Government by way of demurrage charges, etc. In respect of works let on contract to Panchayats, Presidents of the Panchayats cannot also be permitted to take delivery of the consignments intended for departmentally as they cannot be held responsible for lapses. It has, therefore, been suggested that a convenient procedure should be prescribed for taking delivery of consignments intended for departmentally and received from private firms in respect of works taken up under the Community Development and Local Development Works Programme.

4. Orders have since been issued in G.O. Ms. No. 851, Rural Development, dated 7th May 1961 reorganising the Highways Department to suit the Panchayat Administration. According to these orders, there will be single self-contained engineers organisation which will attend to all 'rural works' including National Extension Service Works. At the Panchayat Union level, there will be a Junior Engineer who will be in charge of execution of all rural works and he will be assisted by an overseer.

5. The Chief Engineer (Highways and Rural Works) who was consulted in the matter has reported that since the Junior Engineers in Panchayat Unions will not be staying for more than one day outside the headquarters, the materials can be taken

delivery of by the Junior Engineers and recorded in the Measurement Book by them as the entries in the Measurement Book can be made only by them. He has also suggested the following procedure in this regard. The Junior Engineer of the concerned Panchayat Union or the Junior Engineer of the Panchayat Union nearest to the unloading station should be made responsible for taking delivery of the consignments. This position should be clearly indicated in the indent and the indenting officer should specify the consignee properly. In other words, when placing the indent, the Assistant Engineer should ask the consignment to be sent to the nearest Junior Engineer or Section Officer of the unloading station with instruction to him to take delivery and despatch to the concerned Junior Engineer or Section Officer.

6. The Government have carefully examined the questions and accept the suggestion of the Chief Engineer that the Junior Engineer of the Panchayat Union concerned (or the Junior Engineers of the Panchayat Union nearest to the unloading station) should take delivery of the materials and record measurements in the Measurement Book. In cases where a Junior Engineer other than the Junior Engineer of the Panchayat Union concerned takes delivery, the Junior Engineer who takes delivery should despatch the articles to the Junior Engineer or Section Officer concerned under intimation to the Panchayat Union Commissioner of the Union for which the consignment is meant. The Junior Engineer concerned should then record the receipt of the articles in the Measurement Books.

7. The Collectors are requested to acknowledge receipt of this order.

(G.O. Ms. No. 1394, Rural Development and Local Administration, dated 12th July 1961.)

CONTRIBUTION—CONTRIBUTION BY PANCHAYATS FOR WORKS UNDER COMMUNITY DEVELOPMENT PROGRAMME.

A question has been raised whether it would be necessary for the panchayats and the panchayat unions to apply to the Inspector for sanction to payment of contributions under Section 142 of the Madras Panchayats Act, 1958 towards their share of expenditure for works taken up under the Community Development Programme after the execution of such works is devolved on them under section 66 of the Madras Panchayats Act, 1958.

2. The Government consider and accordingly direct that, in view of the statutory entrustment of the execution of the National Extension Service Scheme of Community Development to the panchayat union council, the sanction of the Inspector under section 142 of the Act is *not* necessary for making contributions by panchayats and panchayat unions towards their share of expenditure for works taken up under the Community Development Programme, as the works are to be treated as panchayat or panchayat union works.

(Memo. No. 123164 AL. Spl./61-2, Rural Development and Local Administration, dated 14th July 1961.)

VILLAGE WORKS PROGRAMME—IMPLEMENTATION DURING 1961–62 AND THIRD FIVE-YEAR PLAN PERIOD—INSTRUCTIONS.

Preliminary.—Instructions were issued in March, 1961 on execution of Village Works Programme in 1961–62. The Collectors have raised a number of points for clarification in the light of the Panchayat Development Schematic Budget outlined in G.O. Ms. No. 664, Rural Development, dated 16th August 1960 further detailed in G.O. Ms. No. 211, dated 25th January 1961 and the entrustment Order No. 838, dated 21st March 1961. These points were further discussed in the Conference of the Collectors at Ootacamund in the second week of May and the following instructions are issued in the light of those discussions.

2. (i) *Details of provision of Rs. 15 crores made in Panchayat Development Schematic Budget.*—The Panchayat Development Schematic Budget provides for Rs. 15 crores for the Village Works Programme during the Third Plan period and this provision of Rs. 15 crores was settled by pooling together the amounts likely to be made available under the Local Development Works Programme during the Third Plan period, the amounts available in the State Plan in the Community Development Block Schematic Budget under heads Rural Water Supply and Sanitation and Communications, the contributions from the State Government for water-supply programmes including Rural Water Supply (Comprehensive) Scheme, the spill over needs of Second Five-Year Plan road schemes, and Village Road Development Co-operative Scheme.

(ii) *Application of provision of Rs. 15 crores.*—The above pooled provision is to be applied only to two schemes, Rural Water Supply and Village Roads. Since the entire amounts available under the various Community Development Block budget heads have been taken into account in calculating the 15 crores provision, no provision will be available for drainage works. All road schemes other than the departmental schemes of the Highways Department and any road works that may be taken under famine relief, will have to be fitted into the Village Works grant provision.

(iii) *National Water Supply Scheme to be outside the Panchayat Development Schematic Budget.*—The National Water Supply and Sanitation Scheme has no plan provision as such in the Third Plan and consequently provision has to be made for completion of schemes continuing from the Second Plan only by adjustment within the State Plan. This Scheme falls outside the purview of the Panchayat Development Schematic Budget. This will be completed as a departmental scheme.

(iv) *Provision for Village school buildings not to be utilised for High Schools.*—A separate provision of Rs. 2 crores has been made for village school buildings by pooling together the

provisions under the education head of the Community Development Schematic budget and the provision that used to be made in the Education Departmental budget and amounts expected to be available under Local Development Works Programme. Therefore there is no other amount available for Village school works programme. Since the entire amount under the Community Development budget has been taken into account and since Secondary education is not the responsibility of the Panchayat Unions the provision for school buildings will not be available for high schools.

(v) *No provision for Community Centres.*—The provision under Social Education in the Community Development Schematic Budget is being given as grant-in-aid towards recurring expenditure on social education in the Unions and therefore no provision will be available for putting up Community Centres or diversoir to other heads as has hitherto been done under Community Development Budget.

(vi) *No fresh Village Works except the three categories.*—The Panchayat Development Schematic budget has come into operation with effect from 1st April 1961 in all blocks and therefore no fresh Village work is to be sanctioned except the three categories of works mentioned above after 1st April 1961.

3. (i) *Relation of outlays and Government grants.*—The allocation for the Third Plan period for each block for Village works is to be determined in accordance with the formula laid down in paragraphs 21 and 39 of Annexure I of G.O. No. 211, dated 25th January 1961. A minimum of Rs. 2 lakhs and a maximum of Rs. 4 lakhs has been provided for the Five-Year Plan period, for water supply and village roads. A sum equivalent to Rs. 15 for every new school place to be created in the Third Plan period has been provided for Village school works. These provisions are only the Government grants that will be made available to the blocks. The outlay on the works will be inclusive of the local contribution and therefore will be 100/75 times in respect of water supply works in all blocks and in respect of roads 100/50, 100/60, 100/70 and 100/80 times the Government grant set apart for roads depending upon whether the block is classified as A, C, or D. In respect of school works, the outlay will be twice the Government grant to be sanctioned.

(ii) *Right of Panchayat Unions to raise larger Local resources and finance a larger works programme.*—It is hawever, open to the Panchayat Unions to take up a bigger village works programme or village school programme to be financed from out of their own resources. They could raise necesary resources by way of local cess surcharge and they will be eligible for the matching grant from the Government and this could be utilised for a bigger school building programme.

(iii) *Diversion of funds to Village school buildings permitted under certain circumstances.*—The provision for village works programme (for water-supply and roads) has not been further sub-allocated as between the two programmes. The provisions for village school works has, however, been separately made. It has been represented that the provision for school works is quite inadequate. Therefore, it has been decided that if in any block it is found that the local conditions do not permit the full utilisation of the Village Works grant on the water supply and link roads, the balance of the Village works grant provision may be diverted to village school buildings.

(iv) *Continuing works spilled over from the Second Plan.*—The village works (Rural Water supply and village roads) and village school works spilled over from the second plan form the first charges on the provision for village works and village school works in the Panchayat Development Schematic Budget and the Government grant to complete these works will be counted against the provision in the Panchayat Development Schematic Budget. But the Government grant required to complete works other than the Village works or village school works will not be counted against the Panchayat Development Schematic Budget provision. As has already been emphasised, no new works other than these three categories are to be sanctioned either under Local Development Works or Community Development block budget or Rural Water Supply Comprehensive Scheme after 1st April 1961. Provision for Government grant will be made separately available for completing the works other than the village works, which have spilled over from the Second Plan.

(v) *Rate of contribution.*—For village works and village school works sanctioned after 1st April 1961, the new rates of contribution specified in G.O. 664 (Rural Development), dated 16th August 1960 and G.O. Ms. No. 211, Rural Development and Local Administration, dated 25th January 1961 are applicable. The works sanctioned prior to that date will be complete on the basis of rates of public contribution applicable at the time of sanction. For calculating these new rates of public contribution the A. B. C. D, classification decided by the District Development Councils in pursuance of G.O. 613, dated 3rd March 1961 may be adopted. The cost of earth-work done is eligible to be included in the total outlay in respect of Road works sanctioned after 1st April 1961 and the cost shared in accordance with the new formula laid down in G.O. 664, Rural Development, dated 16th August 1960, and G.O. No. 211, Rural Development, dated 25th January 1961.

4. (i) *Sanctions to be much higher than the grant to be earned in a particular year; sanctions in 1961–62 may be even half the total outlay planned for 1961–66.*—*In order to mobilise the* enthusiasm of the Panchayats and people in the wake of the

Panchayats and people in the wake of the implementation of the new Panchayats Act, it is essential to carry out a substantial Local Works programme during the current year 1961–62. Any initial slackness in getting under way a large scale programme which will demonstrate the significance of the new change may have an adverse effect on Panchayat Development. Since there is a provision of Rs. 15 crores for village works other than schools and Rs. 2 crores for village schools, the State Government desire that in the current year one-fifth of this outlay should be spent. The ceiling by way of works grants for each block should have been arrived at in acordance with the formula laid down in paragraphs 24 and 39 of Annexure I of G.O. No. 211, dated 25th January 1961. Each block should now aim at absorbing 20 per cent of this Government grant in the current year. In respect of village works grant this will vary between Rs. 40,000 to Rs. 80,000. In most of the blocks the figure is likely to be nearer the latter figure rather than the former. It is the general experience that all works sanctioned in a particular year do not get completed in the same year and a substantial portion spills over into the next year. It has been indicated by experience that, as a general working rule, about 40 per cent of the estimated cost of all sanctioned works actually gets spent in one year. Therefore, in order to absorb a State grant of Rs. 40,000 to Rs. 80,000 a works programme which will earn a grant of Rs. 1,00,000 to Rs. 2,00,000 will have to be sanctioned for execution. Since the Government Grant is only a percentage of the outlay and as the outlay includes local contribution portion also the total of sanctioned estimate on the works should even be higher than 2½ times the Government grant the block will be eligible to have in the first year of the Third Plan. In other words, about 50 per cent of all works planned to be taken during the Third Plan period should be sanctioned in the first year itself. This 50 per cent should take into account the outlay on the continuing works and fresh sanctions should be issued so that the totality of sanctions reaches 50 per cent of the outlay planned for the Third Plan period.

(ii) The above is illustrated below. The Block is eligible for Rs. 4 lakhs of village works grant during the Third Plan period i.e., Rs. 80,000 per year. Supposing the Union is classified as A and Rs. 20,000 is set apart for link roads and Rs. 60,000 for Rural Water Supply, then a value of work equivalent to Rs. 40,000 has to be done to earn the full grant under link roads and Rs. 80,000 under Rural Water Supply. The total value of work thus amounts to Rs. 1,20,000. To attain this value of work, estimate costing 2½ times (2½ × 1·2 = Rs. 3·00 lakhs) has to be sanctioned in the same year. Similarly in respect of village school works fresh sanctions may be issued in 1961-62 to bring the aggregate cost of sanctioned works (including the outlay on continuing schemes) to earn a Government grant equal to Rs. 7·5 per new school place created.

5. There are now in the State 204 blocks where Panchayat Unions are functioning. In addition there are 28 Stage I, 5 Stage II, one Community Development and 48 Pre-extension and 88 shadow blocks. Of these 170 blocks, 159 blocks have been notified for inauguration of Panchayat Unions on 2nd October 1961. Under section 66 of the Madras Panchayats Act in respect of I and II batch of 204 Panchayat Unions the entrustment of the execution of the National Extension Service Scheme of Community Development has been completed. In respect of III batch of Unions it will be completed on 1st January 1962. Up to the date of entrustment the Block Development Officers execute the village works programme and disburse the payments by endorsing bills on the sub-treasuries. After the date of entrustment the Block Development Officers who are also Panchayat Union Commissioners cannot function as bill drawing officers in sub-treasuries in respect of works programme. Therefore, the procedures to be adopted in executing the village works programme in unentrusted blocks differ from the procedures to be adopted in the entrusted blocks.

6. (i) *Procedure in unentrusted blocks.*—The following paragraphs deal with the procedure to be adopted in unentrusted blocks whether they are active blocks or shadow blocks. This procedure will hold good even after they become Panchayat Unions up to 1st January 1962 when the entrustment will take place in respect of 159 Unions. In respect of 11 blocks (including the 9 blocks in Kanyakumari district) these instructions will hold good until further orders.

(ii) The works programme in these blocks can be categorised into two continuing works, spilled over from the Second Plan period and new works sanctioned after 1st April 1961. All continuing works will be completed and paid for without any change in procedure. The Block Development Officers will draw bills on sub-treasuries debiting the expenditure to the heads of accounts to which they have been debited so far. Since the Panchayat Development Schematic Budget comes into operation with effect from 1st April 1961, only the expenditure on the village works (Rural Water Supply and roads) and village schools works shall be counted against the provision in the Panchayat Development Schematic Budget for the block. The provision required for meeting the expenditure to complete the other works sanctioned and continued from the Second Plan period, though continued to be debited against the respective State heads of accounts may be indicated separately at the time of formulation of revised estimates.

(iii) The new works to be sanctioned after 1st April 1961 should be restricted to Rural Water Supply, Village roads and village school buildings only. The outlay on an individual work should not exceed Rs. 40,000. The powers of administrative and

technical sanction hitherto exercised by the different administrative and Engineering Officers will continue unchanged. The new works will be sanctioned by the Block Development Officers, Revenue Divisional Officers and Collectors in consultation with the Block Advisory Committees formed in these blocks.* As has been indicated in paragraphs 4 (i) and 4 (ii) the new sanctions for works should be issued so as to bring the aggregate amount of the total estimates sanctioned to 50 per cent of the total outlay for the block on these works for the Third Plan period after taking into account the outlay on the three categories of works (Rural Water Supply, village roads and village schools) already sanctioned and which have spilled over from the Second Plan period. These sanctions should be issued as early as possible. Up to the date of entrustment the Block Development Officers and Revenue Divisional Officers may draw bills and pay in part or full for these works.

(iv) The Block Development Officers in the pre-extension blocks and the Block Development Officers who may be appointed as Panchayat Union Commissioners designate in shadow blocks are permitted to exercise the same powers of administrative sanction in respect of Local Development Works as the Block Development Officers under the Community Development Scheme.

(v) In respect of new works to be sanctioned after 1st April 1961 in Stage I and Stage II Blocks, the expenditure on Rural Water Supply works shall be debited to "47-A. b. Development Schemes—Schemes in the Third Five Year Plan—IV. Health and Rural Sanitation—1. Works", the expenditure on Village Roads to "VII. Communications—1. Works" under the same head and Village School work to, "V. Education I. Works" under the same head. It may be mentioned here that the works taken up for the benefit of Harijans and other specified backward classes will continue to be eligible for contribution from the Harijan Welfare grants.

(vi) In respect of new works to be sanctioned after 1st April 1961 in pre-extension and shadow blocks, the expenditure shall be debited to the relevant detailed heads, Rural Water Supply, Road Works and improvement to schools under "47-A. (a) Ordinary-(iii) L.D. Works."

(vii) In respect of actual execution of the work, the Government desire that as far as possible these works should be entrusted at Scheduled rates to Panchayats for execution without calling for tenders, on the concerned Panchayat passing a resolution to take up the work at scheduled rates. If the Panchayat is not in a position to do so, they may be entrusted to a beneficiary nominated by the Panchayat concerned without calling for tenders. It is only when the Panchayat expresses its inability to take up the work or nominate a beneficiary, it should be got executed by a contractor

after calling for tenders in accordance with the prescribed procedure or by dispensing with the tender and resorting to nomination in accordance with the rules. It may be noted that the work is to be given to the Panchayat as a while and not to the President of the Panchayat in his individual capacity. Existing orders issued in G.O. No. 1347, Public (R.D.P.), dated 22nd April 1955 provide for sanction of an advance not exceeding the Government's share of contribution to the Panchayats to enable them to take up Community Development and Local Development Works and complete them. Liberal use of the provision will have to be made. This procedure for payment of advance will not be applicable when the work is taken up by a beneficiary nominee of the Panchayat or a contractor.

(viii) *Powers Technical sanction.*—The powers for technical sanction will be as fallows :—

Works costing up to Rs. 3,000—Junior Engineers and Supervisors

Works costing from Rs. 3,000 to Rs. 10,000—Assistant Engineers.

Works costing above Rs. 10,000—Divisional Engineer Superintending Engineer.

This is in supersession of all previous orders.

(ix) The transfer of the Minor Irrigation staff and Local Development Assistant Engineers to the control of Highways and Rural Works Department does not make any difference to the procedure of sanction, execution and payment for works.

7. (i) *No further Government sanction needed for Panchayat Unions entrusted with the programme.*—In the case of Blocks where Panchayat Unions have been entrusted with the execution of National Extension Service Scheme of Community Development, the Village Works will be sanctioned administratively by the Panchayat Unions. In the Budget instructions the Unions have been instructed to take credit for one-fifth of the total village works grant provision in the Panchayat Development Schematic Budget. No further formal Government sanction for taking up the work is necessary.

(ii) Here again the works programme in the Unions can be categorised into two—continuing works and new works; the former category has to be divided into two (i) works that do not fall within the three categories of authorised village works namely the rural water supply, the village road and the village school; and (ii) works that fall within these categories.

(iii) With effect from the date of entrustment, the Commissioner ceases to be a bill drawing officer of Government in respect of village works which are entrusted to the Union. The Government have decided that in respect of development grants the

Unions will be reimbursed on a post-execution basis and therefore the initial expenditure will have to be met out of the Union funds and the Government's share of the expenditure will have to be claimed subsequently. In order to enable the Unions to do so, action is being taken to sanction advance payments against local cess surcharge and local cess charge matching grant to which a Union is eligible. The reimbursement to the Panchayat Union will be sanctioned as a grant-in-aid by the Revenue Divisional Officer.

(iv) *Procedure for payment for continuing works in entrusted areas.*—All continuing works whether they fall within the approved village works or not will be completed. The provision for completing works other than the three approved village works will be made available separately. The Collectors while indicating to Government the revised estimates for 1961–62 should indicate separately under each detailed head the provision needed to complete continuing works which do not fall within the three approved village works. The incomplete works shall be completed and paid for by the officer who has so far been in charge of the execution. If the work had been executed by an officer other than the Panchayat Union Commissioner then the payments could be made by debiting the expenditure directly to the State heads of accounts by drawing necessary bills on the sub-treasuries. Here again the transfer of the Local Development Works Assistant Engineer and Minor Irrigation Staff to the control of Highways and Rural Works Department should not affect the procedures so far adopted. If such incomplete works which are to be completed by officers other than Panchayat Union Commissioner include the three approved village works, then the expenditure so incurred should be intimated to the Panchayat Union and this amount will be counted against the village works grant provision of the Union

(v) In a number of cases the Panchayat Union Commissioners will have a number of continuing works on hand which do not fall within the three categories of approved village works. These works shall also be completed by the Commissioners and paid for initially from out of the Panchayat Union funds and subsequently the grant-in-aid will have to be claimed from the Government. All continuing works will be completed as per the conditions stipulated at the time of the sanction.

(vi) *Accounts of the Panchayat Unions—Detailed instructions.*—The expenditure incurred on the three approved works will be booked in the Panchayat Union Accounts as follows :—

(i) Village roads—Expenditure—Capital—General Account —II—Communications.

(ii) Rural Water Supply—Expenditure—Capital—A. General Account—III—Health and Welfare.

(iii) Village school buildings—B. Education Fund Accounts —Expenditure—Capital—Buildings.

In respecst of continuing works which do not fall within these categories, the expenditure shall be not fall within these categories, the expenditure shall be booked in the Union Accounts as follows :—

(i) Drainage and other Health protection works taken up under Health and Rural Sanitation Programme of Community Development Budget.	Expenditure—Capital A. General Account—III. Health and Welfare—Other items.
(ii) Works taken up under Social Education Programme—Community Centres.	Expenditure—Capital B. Education Fund Account —Other Items.
(iii) Schools other than Panchayat Union Schools	Do.

(vii) In respect of new works in the entrusted Blocks, complete powers of administrative sanction vest with the Panchayat Union Councils. In the Budget instructions issued to the Unions, it has already been indicated that they could expect in the current year one-fifth of the total allocation for Government grant for the Block for Village Works for the Third Plan period arrived at as per the formula laid down in G.O. 664, dated 16th August 1960 and G.O. 211, dated 25th January 1961. No separate sanction order intimating the grants of Unions is needed to enable the Unions to take up the work.

(viii) In respect of all these new works, the expenditure heads for booking the expenditure in Panchayat Union accounts will be as indicated in paragraph 7 (vi) above. The procedure for claiming reimbursement of Government grants will also be as indicated in paragraph 7 (ii) above.

(ix) In respect of technical powers of sanction of Engineering authorities and procedure for execution of works, the provisions of paragraphs 6 (vii) and 6 (viii) will apply in the case of the Unions where entrustment has taken place. The works shall be treated as Panchayat Union Works and the procedure for execution, check-measurment and payment will be as laid down in the manual of accounts for Panchayat Unions.

(x) The advances given to Panchayats by the Union should be booked under Subsidiary Accounts—E. Deposits and Advances Account—2. Advances—(i) Advances recoverable in the Panchayat Union Accounts. When the advance is adjusted by recoupment of part bill or final bill, the adjustment will be made by debit to the relevant expenditure head mentioned in paragraph 7 (v) and contra credit will be to receipts E. Deposits and Advances Accounts—2 Advances—(i) Advances recovered.

(xi) *Monthly statement of expenditure to be remitted to the Revenue Divisional Officer.*—At the end of each month each Union shall forward a monthly statement of expenditure work-wise to the

Revenue Divisional Officer. After scrutiny of these statements, the Revenue Divisional Officer shall sanction grants-in-aid to the Panchayat Unions on the basis of expenditure incurred. Detailed instructions regarding these grants-in-aid and the submission of these statements indicating debit heads in the State Accounts for these grants-in-aid are being issued separately.

(xii) *Public contributions already credited into the sub-treasury.*—In respect of works already sanctioned, public contribution may have already been remitted into the sub-treasuries. Such cases will not present any difficulty, if the works are to be completed and paid for by Revenue Divisional Officers/Block Development Officers acting as drawing and disbursing officers. Where the work is to be completed and paid for by the Panchayat Union Commissioners, then in claiming monthly reimbursements of Government grants due to Panchayat Unions the contribution remitted into the Treasury could also be claimed.

(xiii) *Works being executed by Revenue Divisional Officer/Block Development Officer.*—All works which are now being executed by Revenue Divisional Officers shall be completed by Revenue Divisional Officers and then handed over to the Panchayats/Panchayat Unions. In the case of works for execution of which the responsibility vests with the Block Development Officer they will stand transferred to Panchayat Unions on the date of entrustment and they will be completed by the Commissioners in accordance with the procedure laid down in paragraphs 7 (iv) and 7 (v).

8. *Diversion of funds from one block to the other during 1961–62.*—It was suggested at the Collectors' Conference that the Collectors may be given discretion to divert funds from one Block to another with reference to the ability of the various Blocks to absorb the funds provided for each Block in respect of Village Works Grants. The Government have examined the suggestion and direct that the Collector may divert the funds provided during the year 1961–62 from one Block to another, wherever such necessity arises. When this is done, it should be explained to the Panchayat Union from which the diversion is made, that such diversion during 1961–62 will not diminish the total amount available to it under the Village Works Grants during the Third Five-Year Plan period.

VILLAGE INDUSTRIES.

VILLAGE INDUSTRIES—DEVELOPMENT OF VILLAGE INDUSTRIES UNDER COMMUNITY DEVELOPMENT PROGRAMME FORMULATION AND IMPLEMENTATION OF SCHEME—INSTRUCTIONS.

The implementation of the programme of Village, Cottage and Small Scale Industries under " Rural Arts, Crafts and Industries " in the Community Development areas has been under the direct supervision of Director of Industries and Commerce. The State Khadi and Village Industries Board has been made a statutory Board with effect from 1st April 1960 and has been entrusted with effect from 15th September 1960 with the administration and implementation of Village Industries Schemes under the purview of the Khadi and Village Industries Commission. With a view to secure co-ordination in the matter of implementing Village Industries programmes in the State after the advent of the Statutory- Khadi and Village Industries Board, the Government have examined the question as to the agency which should be responsible for the implemention of Industries schemes under the Community Development Programme. A provision of Rs. 65,000 for each Stage I Block and a provision of Rs. 50,000 for each Stage II block are included in the schematic budget under " Rural Arts, Crafts and Industries " covering a period of five years. The Khadi and Village Industries Commission has suggested that the State Khadi and Village Industries Board may be entrusted with the responsibility for implementing the schemes outside the schedule of industries coming within the purview of the Commission, the expenditure on account of which is met by the State Government. The Government have carefully examined the question of co-ordinating the programme of the Khadi and Village Industries Commission and the programme under " Rural Arts, Crafts and Industries " in the schematic budget and have decided to entrust the work to the State Khadi and Village Industries Board with immediate effect. The Government accordingly direct that.

(i) the State Khadi and Village Industries Board be made responsible for the formulation and execution of all schemes under " Rural Arts, Crafts and Industries " in the schematic budget of the block for necessary sanction; and

(ii) that the State Khadi and Village Industries Board be responsible for sending Budget Estimates and accounts relating to the above schemes.

2. The following instructions are issued in order to carry out the decision referred to in paragraph (1) above :—

(1) The Block Development Officers should prepare schemes with the assistance of Extension Officers (Industries) and in consultation with the Village Industries Officers of the State Khadi and Village Industries Board.

(2) The schemes should be submitted to the Secretary, State Khadi and Village Industries Board for technical scrutiny, who will forward the schemes to the Government in the Rural Development and Local Administration Department with its recommendation for sanction.

(3) As soon as the schemes are sanctioned by Government, the Block Development Officers should take action immediately to implement them in consultation with the Village Industries Officers of the State Khadi Board who will give technical guidance.

(4) The Block Development Officers should submit to the State Khadi and Village Industries Board by the 10th of the month following each quarter a progress report in implementing the schemes sanctioned.

(5) The Block Development Officers should furnish a statement of expenditure for each quarter in regard to each scheme which has been debited to schematic budget.

(6) The Block Development Officers should submit to the State Khadi and Village Industries Board all budget proposals on the due dates.

(7) The allotment under "Rural Arts, Crafts and Industries" should not be diverted to any other head without the specific approval of the Government.

(8) The responsibility for the utilisation of the funds provided in the Community Development Schematic Budget under "Rural Arts, Crafts and Industries" and for the proper implementation of the programmes will rest with the State Khadi and Village Industries Board and the Block Development Officers concerned

(9) In the light of the above instructions, the Collectors should undertake a concerted drive for the implementation of all the industries schemes under Community Development Programme.

3. The Government also direct that the Extension Officers (Industries) be treated as Government staff whose services are lent to the State Khadi and Village Industries Board. The selection of these Extension Officers (Industries) will be made by the Madras Public Service Commission. The Additional Development Commissioner in the Rural Development and Local Administration Department will be the appointing authority instead of the Director of Industries and Commerce as hitherto. The Extension Officers (Industries) will be subject to the control of the block development Officers at the block level and of the Village Industries Officers of the Khadi and Village Industries Board at the district level. The expenditure on account of the Extension Officers (Industries) will be debited to "43. Industries and Supplies". The

budget estimates relating to them will be submitted by the State Khadi and Village Industries Board to Government in the Rural Development and Local Administration Department. The proposals for claiming a grant from the Government of India towards 50 per cent of the expenditure on account of the pay and allowances of the Extension Officers (Industries) will also be submitted by the Board to the Government in the Rural Development and Local Administration Department.

4. The Board will examine and determine the extent of powers to be delegated to its Officers for the control and supervision of the Extension Officers (Industries).

(G.O. Ms. No. 964, R.D. and L.A., dated 1st April 1961.)

VILLAGE INDUSTRIES—DEVELOPMENT OF VILLAGE INDUSTRIES UNDER COMMUNITY DEVELOPMENT PROGRAMME—FORMULATION AND IMPLEMENTATION OF SCHEMES BY THE STATE KHADI AND VILLAGE INDUSTRIES BOARD—ADVANCE—SANCTIONED.

In the G.O. Ms. No. 964, R.D. & L.A., dated 1st April 1961, orders have been issued entrusting the schemes under ' Rural Arts, Crafts and Industries ' under the Community Development Programme to the State Khadi and Village Industries Board with the effect from 1st April 1961. It has been stipulated in the same Government Order that the State Khadi and Village Industries Board is responsible for (1) for the formulation and execution of all schemes under ' Rural Arts, Crafts and Industries ', (2) for sending Budget Estimates and accounts relating to the above schemes (3) for submitting quarterly reports in implementing the schemes and (4) for submitting quarterly expenditure statement in respect of each scheme.

2. As the scheme is entrusted for the first time and with a view to ease the financial position of the State Khadi and Village Industries Board, the Government after careful consideration have decided to sanction an interest free ways and means advance of the following amounts :—

(1) Non-plan schemes—Rs. 54,000 (Rupees fifty-four thousand only).

(2) Plan schemes—Rs. 10,24,000 (Rupees ten lakhs and twenty-four thousand only).

3. The expenditure has to be initially debited to new sub-head " Advance to the Village Industries Fund " of the State Khadi and Village Industries Board to be opened under " Loans and advances " and to be adjusted subsequently against the grant-in-aid to be sanctioned for the State Khadi and Village Industries Board for the implementation of the schemes under " Rural Arts, Crafts and Industries ".

4. The State Khadi and Village Industries Board should take steps to implement the schemes in the Panchayat Unions. The Board should submit consolidated statement of expenditure for the State as a whole both plan as well as non-plan expenditure separately every quarter as ordered in the Government Order No. 964, R.D. and L.A., dated 1st April 1961.

5. The State Khadi and Village Industries Board should also prepare and submit consolidated Budget Estimates to the Rural Development and Local Administration Department for the schemes formulated by them under 'Rural Arts, Crafts and Industries' in the Panchayat Unions from 1962–63 onwards.

6. The Accountant-General, Madras, is requested to make necessary book adjustment in the accounts on hand by affording the credit of advance to the Board's account under 'Village Industries Fund'.

(G.O. Ms. No. 1864, R.D. and L.A., dated 15th July 1961.)

MAN-POWER UTILIZATION

UTILISATION OF MANPOWER IN RURAL AREAS.

The Government have been considering for sometime past the question of harnessing the manpower resources available in the rural areas for building up community assets through increased employment. To achieve this objective, the Government have drawn up a specific scheme of work with two main aims, viz.,

(*a*) generation of more employment in rural areas; and

(*b*) the fuller utilization of existing employment potential by harnessing unutilized rural manpower for the creation of community assets

The details of the scheme together with a memorandum of instructions laying down the working principles are appended to this Order (Annexure II).

2. The Government direct—

(i) that this scheme be implemented in one block in each rural district, except the districts of the Nilgiris and Kanyakumari, as shown in Annexure I to this Order.

(ii) the programme should be implemented in 10 contiguous villages in each of the selected blocks.

3. The scheme should be got implemented by the Panchayats of the respective villages after obtaining their agreement by a valid resolution passed by the Panchayat to abide by any instructions the Government may issue in this behalf and in particular to repay part of the expenditure incurred on the programme, if so required by the Government at a later date.

4. The Collectors are requested to fill up a check list as in the pro forma appended to this Order (Annexure III) in respect of the villages selected and send copies thereof *in triplicate* to Government as soon as they are available and in any case not later than the 28th February 1961. They are also requested to send three copies of the approved works programme.

5. The expenditure on the implementation of the programme should be debited to a new sub-head of account, viz., " Expenditure on utilization of rural manpower " to be opened under " 63-B. Community Development Projects, National Extension Service and Local Development Works—(i) Community Development Projects ".

6. The expenditure is on ' New Service ' and the approval of the Legislature will be obtained through a Supplementary grant pending approval of the Legislature, the expenditure will be

initially met by an advance from the Contingency Fund, orders regarding which will be issued in the Finance (B.G.) Department. *The Rural Development and Local Administration (Accounts) Department is requested to intimate to* the Finance (B.G.) Department the probable expenditure to be incurred during the current year immediately.

7. The Collectors are requested to apply for the necessary provision of funds during final modification of appropriations.

ANNEXURE I.

Serial number and name of the district. (1)	*Name of the block selected.* (2)
1 Chingleput ..	Kadambathur.
2 North Arcot	Thurinjapuram.
3 South Arcot	Gingee.
4 Salem ..	Krishnagiri.
5 Coimbatore ..	Avanashi.
6 Tiruchirappalli	Thottiam.
7 Thanjavur	Pattukkottai.
8 Madurai ..	Batlagundu.
9 Ramanathapuram	Srivilliputhur.
10 Tirunelveli ..	Kurivikulam.

ANNEXURE II.

The Scheme and Memorandum of instructions.

1. *Objects.*—The main aim of the projects for the utilization of idle manpower in rural areas is that work should become available to all who are willing to work and, secondly, all the available manpower should be used to the greatest extent possible in creating community assets. The programme should be implemented during a period of three months or ninety days from the middle of March to the middle of June.

Wages and incentives.

2. Some inducement is necessary to make the unutilized rural manpower respond to a sense of collective responsibility. The State Development Committee which has considered the note prepared by the Planning Commission on the utilization of idle manpower has been of the unanimous view that a successful programme can be implemented by assuring the rural labour of a cash wage of about six annas per day and in addition one square meal during the day. It is, therefore, proposed that the wage per labourer per day would be of the order of 12 annas, 6 annas being paid in cash while the remaining 6 annas will be used for providing the midday meal. The midday meal is intended to produce the psychological contentment which is essential to the success of the pilot project and the cash wage will be a kind of extra allowance (or " Pocket money " in urban language) providing a further inducement.

3. The entire programme should be organized on the principles of " Shramdan " with a view to appealing to the sense of collective responsibility of the villagers. The manual work will be confined to

the morning from 7 a.m. to 1 p.m. and will be followed by the midday meal. There will be no work after the meal. In the evenings, there will be educational and cultural programmes consisting of plays, film shows, folk music and dance, talks, etc., which will provide relaxation to the labour force, teach them to be better citizens and will seek to provide a sense of participation in the task of creating assets for the general community. This will be done by giving them an idea of the works undertaken in the first two Five-Year Plans and proposed in the Third Plan in the village concerned, in surrounding villages, in the block and in the district and the important role collective effort can play in increasing agricultural production and in providing essential amenities to the village.

4. On Sundays, there will be no work but the midday meal will be served on Sundays also. The meal will be slightly richer in content with the addition of one or two items and will be in its own way a small feast.

Strength of the Labour Force.

5. For the purposes of this scheme, it has been assumed that there will be at least 100 men belonging to the class of agricultural labourers who will be willing and able to work for a period of three months in a year in each village. It may be assumed that at least half of them, i.e., 50 will be prepared to offer their labour on the wage suggested of about 6 annas in cash and a midday meal. This figure of 50 persons per village as the standard labour force has, therefore, been assumed in working out the estimates.

Items of work.

6. The items of work to be taken up in the pilot project will be settled with reference to the felt needs of the village and what is capable of achievement during the period of work. Works which will create fresh community assets or lead to the better exploitation and maintenance of the existing assets will be taken up. In more specific terms, the scope of the pilot project will include the following:—

(1) *Minor Irrigation.*—This will comprise (*a*) the earth work required to improve village irrigation tanks, by deepening and increasing their storage capacity, by desilting of tank beds and by strengthening of tank bunds; (*b*) the formation of small tanks for washing, cattle drinking and other village common purposes; and (*c*) the removal of silt from channels supplying water to tanks or effecting drainage from the fields.

(2) *Village plantations.*—Under the Madras Panchayats Act, 1958, all village common lands (or porambokes) have been vested in the panchayats and have become the common property of the village. This is, therefore, the ideal juncture for taking up village plantations. Large size deep pits will have to be dug for planting seedlings in the village. The plantation programme will comprise fuel, timber and miscellaneous useful trees such as tamarind and palmyra. The trees will be planted in avenues on both sides of village roads and on tank bunds. Green manure plants and shrubs which can supplement local manurial resources will also be grown.

(3) *Soil Conservation.*—So far, soil conservation work has been undertaken in ryot's land on the basis of the Agriculture Department taking an agreement from the ryot doing conservation work and recovering part of the cost over a period of years. This procedure has not been quite helpful in creating a sense of participation or responsibility on the part of the ryot. Government have been considering an alternative procedure under which the technical part of the work, viz., marking of the contour is done free by the Government department. Once the marking is done, the ryot will be able to build the bunds for himself. This alternative procedure which has been proposed as part of the Third Plan will be implemented as far as feasible in the pilot project.

(4) *Formation of village roads.*—The formation of village roads and cart-tracks will be taken up. The maintenance of the roads already constructed will also be done under this scheme.

(5) *Building works.*—Wherever the conditions permit, special work relating to the manufacture of country tiles, stone-cutting and dressing will be undertaken. These works will be taken up as preliminary to the construction of buildings for the common use of the village such as Panchayat Office, Community Centres, village schools, quarters for village teachers, maternity centres, etc.

Location of the Project.

7. In the interests of close and effective supervision, the pilot project will be taken up in a group of 10 (ten only) contiguous villages in a block in each district. The selection of the block will be with reference to the criteria:—(i) the extent of unemployment or underemployment and the scope available for undertaking short-term agricultural and allied programmes which are likely to add substantially to increase in agricultural production; and (ii) the availability of local leadership of the requisite quality which will make the pilot project a success.

Block Development Officer to be in charge.

8. The primary responsibility for carrying out the programme within the block will be on the Block Development Officer and his team of extension officers and gramasevaks.

Selection of villages in each block.

9. The selection of villages will be made by the Block Development Officer with reference to the following criteria:—

(*a*) The availability of a labour force of 50 persons in each village who will be willing and able to work for roughly three months in the off-season;

(*b*) the potentiality in the villages for taking up the items of work listed above; and

(*c*) the execution of the scheme will ultimately be the responsibility of the local panchayat. The local leadership available in the villages to be selected in the form of the Panchayat President and prominent members of the panchayat will be an important factor.

10. The list of villages selected by the Block Development Officer will be placed before the Panchayat Union Council/Block Advisory Committee (which consists of all the Panchayat Presidents in the block) for its approval. After approval by the Council, the list will be finalized.

Preparation and approval of the programme for each village.

11. After the list of villages is approved by the Panchayat Union Council, the Block Development Officer will settle the exact period during which the works programme will be taken up in the individual villages in relation to the agricultural practices and local exigencies. This should be done in consultation with the Panchayat President and the local people.

12. The detailed works programme should lay down the items of work to be done and the period allotted to each. It will be drawn up by the Block Development Officer in consultation with the block-level technical staff. In some of the works, there may be a technical component such as, for instance, the fixing up of a sluice in a minor irrigation tank. In such cases, the technical part may be done by the department and its execution co-ordinated to the non-technical or earth work part of the programme.

13. The detailed works programme so drawn should be placed before a general meeting at which the President and members of the Panchayat, the Gramasevak, the Block Development Officer, the concerned member of the block technical staff and all the members of the labour force will be present. Any revision suggested by the consensus of opinion at the meeting will be incorporated in the detailed programme and the programme suitably revised. The programme thus finalized will be taken as approved and final.

Execution and supervision of the programme.

14. The primary responsibility for the supervision of the programme will be on the Panchayat President, the other members of the panchayat and the Gramasevak. They will exercise a daily watch on the progress of work. The Block Development Officer and his block-level assistants such as the Panchayat Executive Officer, Engineering Supervisor, the Social Education Organiser, Agricultural Demonstrator, etc., will also go round the 10 villages during the period and will be expected to watch the progress of work in each village at least once in a week. The Collector, Revenue Divisional Officer, District Agriculture Officer, Divisional Engineer and other District Officers will also take an active interest in these ten villages during the period involved and they will be expected to visit each village at least twice during the entire period.

15. The custody and supply of the implements to the workers and the preparation and supply of the midday meal will be the responsibility of the Panchayat President. The necessary tools and implements such as spades, crow-bars, axes, baskets, etc., and utensils will be placed in his charge. It has been estimated that the total cost of the implements may come to between Rs. 300 and Rs. 400 while the utensils may cost about Rs. 100.

Payment of wages.

16. It is necessary to make arrangements for the prompt payment and measurement of the work. Funds for the payment of cash wages and the supply of midday meals will be placed in advance at the disposal of the Panchayat President for one month at a time. He will utilize the funds to prepare and serve the midday meal and to disburse the wages on a daily or weekly basis. Since the detailed works programme has been drawn up on the basis of a realistic out-turn, the fulfilment of each work in the allotted time will itself constitute a check-measurement. However, it would be necessary to have a periodical assessment of the pace of the work at the time of payment of wages. This will be done by the Panchayat President in consultation if necessary, with the concerned technical officer attached to the block. The Panchayat President will be free to withhold a part of wages if he considers it absolutely necessary.

Cost of the Project.

17. Based on the assumptions in the foregoing paragraphs, the cost involved in the project per village will be as follows:—

	RS.
(1) Cash wages for 50 labourers for 26 × 3 days at 6 annas per day	1,462·50
(2) Cost of the midday meal at the rate of 6 annas per meal per head for 30 × 3 days	1,687.50
(3) Tools and implements ...	350·00
(4) Vessels	100·00
Total ...	3,600·00

The cost of the entire Project at the rate of 100 villages (ten villages in each of the ten blocks) will be Rs. 3,600 × 100 or Rs. 3·60 lakhs. The cost in 1960–61 (non-recurring cost plus wages for March 1960) will come to Rs. 1,500 × 100 or Rs. 1·50 lakhs while the cost in 1961–62 will come to the balance of Rs. 2·10 lakhs.

ANNEXURE III.

Check list for the formulation of pilot projects for works programmes in rural areas.

1 Particulars of selected area—

Location—

Total area; cultivated area; irrigated area.
Stage in the Community Development Programme.

2 Population and occupational characteristics of the area with special reference to unemployment and under-employment.

3 Other factors governing the selection of the area.

4 Development undertaken in the area in the First and the Second Plan under the Community Development programme and the programmes for agriculture, including animal husbandry, fisheries, forests, minor irrigation, industries and other development departments.

5 Development programmes proposed to be undertaken in 1960–61 under the community development and programmes of other departments specified under 4 above.

6 Development programmes anticipated for 1961–62 under community development programme and programmes of other departments.

7 Additional works programme proposed to be undertaken in 1960–61 and 1961–62 to supplement programmes under 5 and 6 above with preliminary description.

8 Rough estimate of cost of programmes under 7 above, showing separately—

(a) overheads (staff, tools and equipment); and

(b) wages.

Distribution of expenditure between 1960–61 and 1961–62 with brief statement of basis of estimates, may be furnished.

In case of wages, indicate (a) number of workers, (b) period of employment, (c) wage rates proposed, (d) current local village rates in busy and slack seasons.

Indicate briefly particulars of staff envisaged.

9 The supplementary works programmes are proposed for the slack agricultural seasons. Indicate the tentative schedule proposed to be followed.

10 How is it proposed to organize the works programme?

Relationship of the programme to the community development organization at the block level, including Panchayat Samitis and village panchayats.

Responsibility proposed to be assigned to the departments concerned.

Extent and manner of association with voluntary organizations envisaged.

Any other organizational aspects.

11 Expenditure on the programme proposed to be treated as loans to beneficiaries and terms proposed.

12 Assessment of the likely impact of the works programmes on the area if undertaken and any other observations.

(G.O. Ms. No. 276, R.D. and L.A., dated 1st February 1961.)

UTILISATION OF MANPOWER IN RURAL AREAS—SELECTION OF PROJECTS—DETAILS OF SCHEME.

In continuation of the instructions issued in the G.O. Ms. No. 276, Rural Development and Local Administration, dated 1st February 1961, the Collectors of all districts except Madras, Kanyakumari and the Nilgiris are informed that the Government of India have pointed out that the obligation to construct village channels should rest on the people. They are, therefore, informed that the construction of village channels should not be taken up under the programme sanctioned in the Government Order cited.

(Memo. No. 36271/P1/61-2; Rural Development and Local Administration dated 9th May 1961.)

WOMEN'S WELFARE.

PANCHAYAT UNION—CONSTITUTION—CO-OPTION OF WOMEN AND SCHEDULED CASTE MEMBERS—CLARIFICATION.

The points raised by the Commissioner, Panchayat Union, Panruti, are answered below seriatum:—

(i) *Whether co-opted members will have voting power in the Panchayat Union Council, like other Panchayat Union Councillors (Presidents, Panchayat Board).*—Co-opted Councillors will have all the rights and privileges of elected members.

(ii) *Whether Travelling Allowances may be granted to co-opted members for attending meetings at the rates prescribed for the Panchayat Union Council Members.*—Co-opted members may be paid Travelling Allowance for attending meetings of the Panchayat Union Coucil at the rates admissible to members of Panchayat Union Council.

(iii) *The term of office of Co-opted members.*—Instructions are issued separately in Memorandum No. 19668/L2/61-2, dated the 13th February 1961, in this matter.

(Memo. No. 203684/L2/60-2, Rural Development and Local Administration, dated 24th March 1961.)

WOMEN'S WELFARE—REORGANISATION AND INTEGRATION OF AGENCIES—RECONSTITUTION OF THE STATE SOCIAL WELFARE BOARD—ORDERS.

One of the important items of Rural Development Work relates to activities connected with the welfare of women and children in the rural areas. Madras State has had the services of a department of Women's Welfare for the last many years. The department runs a number of women's welfare centres in the districts. In these centres Madar Sangams are organised and rural women are taught skills relating to tailoring, embroidery, etc. The department of Women's Welfare also runs work centres for the training of rural women in various crafts intended to enable them to supplement their family income. The department, in addition, runs a full fledged Government Service Home to which destitute women are admitted and given suitable training to enable their rehabilitation into society. The staff of this department consists of the Director of Women's Welfare, an Assistant Women's Welfare Officer in each district and Women's Welfare organisers in the Centres in addition to the supporting office staff at various places.

2. The schematic budget of the Community Development Programme has a provision under "Social Education". The provision has been used *inter alia* for activities among women and

children including the promotion of Madar Sangams by providing assistance to these Sangams for purchase of equipments on a subsidised basis, to run Balwadies and a few other items of work connected with the welfare of women and children. This programme is being carried out through the agency of a Social Education Organiser (woman) and two Gramasevikas, who form part of the schematic pattern of staff in each Block under the Community Development Programme.

3. The Central Social Welfare Board was set up by a resolution of the Government of India in the year 1953. On the suggestions of the Central Social Welfare Board the State Government agreed to the Constitution of a State Social Welfare Advisory Board and the first Board was accordingly constituted in the year 1954. The functions of the State Social Welfare Advisory Board as envisaged then were as follows :—

(*a*) To act as medium for exchange of information between the field and the centre and vice-versa.

(*b*) To invite and examine applications for grants-in-aid to voluntary institutions.

(*c*) To supervise and report on the aided institutions.

(*d*) To advise and assist the Central Board in sponsoring new welfare programmes and activities wherever they are needed within the State.

(*e*) To co-ordinate the welfare and development activities undertaken by the various departments of the State Government with a view to avoiding duplication and

(*f*) To undertake such other activities as may be conducive to the fulfilment of these objectives.

The State Government bears 50 per cent of the expenditure on the office of the State Board subject to the condition that the budget of the State Board will be scrutinised by the State Government before finalisation.

4. The State Social Welfare Advisory Board is connected with two main activities at present. The first relates to the recommendation to the Central Social Welfare Board of applications for grants-in-aid from voluntary welfare institutions. Further follow-up supervision and guidance to aided institutions are also undertaken by the Board. The grants-in-aid programme has served to strengthen the voluntary welfare institutions in terms of financial resources and has been the basis for further systematic development. The second activity of the Board, relates to the running of the Welfare Extension Projects, in the rural areas. The distinctive features of the organisational set up of these Projects is the creation of the active participation of non-official women voluntary workers, right from the State to the Districts and village levels for

the execution of Social Welfare Programmes and to extend Welfare Services to the rural areas which were hitherto left uncovered. These projects which implement programmes relating to women and children are administered through the Project Implementing Committees with non-official Chairman and Members nominated by the State Social Welfare Advisory Board. The projects were originally conceived as independent of the Community Development Programme and two or three projects were organised for each revenue district comprising of Welfare Centres located in remote corners of the districts. Subsequently the pattern of these was changed under an integrated pattern project, co-terminus in area and period of operation with the Community Development was inaugurated. This was also subsequently modified, to suit the revised programme of operation of the Community Development Programme on the basis of two stages of five years each. The State Board maintains staff consisting of Mukhyasevikas at the supervisory level, and Gramasevikas, Maternity Assistants and Craft Assistants in these projects in addition to the staff of the office of the State Board and Project Implementing Committees.

5. The Madras Panchayat Act, 1958, is now in the process of implementation. Under the Act, Panchayat Unions will be constituted in three batches for the development Block of this State before the 2nd October 1961. Under the Act, responsibility for the promotion of Maternity and Child Welfare Services rests with the Panchayat Union. Section 66 of the Act also provides that the State Government shall entrust the Community Development Programme to the Panchayat Union. The State Government have decided that the date of such entrustment of the Community Development Programme to the three batches of Panchayat Unions shall be 1st April 1961, 1st July 1961 and 1st January 1962 respectively.

6. The State Government have been examining for some time now the question of suitably integrating and reorganising the agencies connected with the implementation of the programme for women and children in order to suit the new conditions. They have examined proposals for such reorganisation in consultation with the State Social Welfare Advisory Board and have taken the following decisions. These decisions have also the concurrence of the Central Social Welfare Board.

7. *The State Social Welfare Advisory Board.*—(i) The State Social Welfare Advisory Board will be called hereafter the State Social Welfare Board. It is the intention of the Government that such working relationships should be established as will enable the evolution of this Board into a Statutory Board on the model of the State Khadi and Village Industries Board. The existing Advisory Committee for the department of Women's Welfare will be abolished.

(ii) The State Government will reconstitute the State Social Welfare Board in consultation with the Central Social Welfare Board.

(iii) The composition of the Board will be 21 including the Chairman.

12—Non-officials, one from each of the Revenue Districts excluding Madras.

4—Officials.

5—Non-officials.

(iv) The State Social Welfare Board will be charged with the responsibility for determining all matters of policy relating to the programme for women and children in this State and with the formulation and implementation of all schemes under this programme. The State Board will be responsible for the detailed examination of all these schemes including financial outlay, their implementation, review of progress, advising in the drawing up of syllabi for training and for recommending grants from the State Government to non-official institutions and advising the State Government on the policy relating to the recruitment of staff and on any other matter, on which the State Government may require advice. The State Board in its day-to-day business will work in accordance with a set of rules framed by it and approved by the Government.

(v) The State Board should meet at least once in two months. The Chairman shall preside at all such meetings.

(vi) The Chairman and the Members of the State Board will also tour in their respective jurisdiction and guide the work on the field.

(vii) The State Board will have a wholetime Secretary who will be responsible to the Board for implementing the programme of the Board.

(viii) The State Board will be responsible to the State Government in all matters relating to the women's and children's programmes of the State and will also be responsible to the Central Social Welfare Board in regard to their grants-in-aid programme which entirely financed by them.

(ix) The office of the State Social Welfare Advisory Board and the office of the Director of Women's Welfare will be integrated into a single office.

(x) The Secretary of the Board who will be the Director of Women's Programme will be in charge of the reorganised office of the State Social Welfare Board subject to over-all control of the Board.

(xi) There will be a department under the State Social Welfare Board with the Director, Women's Programme as the head which will consist of all the existing staff of the three agencies, viz.,

Women's Welfare Department, Social Education Organisers (Women) and Gramasevikas of the Community Development Blocks and the staff of the State Social Welfare Advisory Board. The common categories of the staff in the three wings will be merged into a single cadre. Suitable steps will be taken to protect the interest of the existing incumbents as on 31st March 1961 in the three wings. The entire staff will work under the day-to-day executive control of the Director, Women's Programme subject to over-all guidance of the State Social Welfare Board.

(xii) The Director (Secretary) will be a State Touring Officer. She will attend all meetings of the State Social Welfare Board in her capacity as Secretary. She will be responsibe for all executive work connected with the implementation of the programme as chalked out by the Board. She will have powers of a head of Department in regard to the staff of the reorganised department subject to over-all guidance of the Board. She will be assisted by necessary staff to deal with the work relating to the Administration, Programme, and Training, Grants-in-aid, etc.

8. *The set up at the District Level.*—(*a*) There will be a Committee for the programme for women and children for each Development District.

(*b*) The Member from the Revenue District concerned on the State Social Welfare Board will be the Chairman of the Committee in the Development District.

(c) The District Committee will consist of Chairmen of all the Block Level Committees in the Development District.

(*d*) The Committee may also co-opt four Voluntary Social Workers in consultation with the State Board.

(*c*) The District Committee will consist of Chairman of all for review, assessment, etc., of the programme for women and children and to report the result of such review, etc., to the State Board.

(*f*) There will be a Departmental Officer for each revenue district. She will be Ex-officio Secretary of the District Level Committees. The District Level Officer will be expected to tour the various Blocks and render necessary advice and guidance to the Women's Welfare Committees in the Blocks and Mukhyasevikas and the Gramasevikas. In carrying out this work she will work under the directions and guidance of the District Committee.

9. *The set up at the Block Level*—

(*a*) The work relating to women and children in all the Unions will be administered by a Committee of the Panchayat Union from the date of entrustment of the Community Development Programme under section 66 of the Madras Panchayats Act, 1958, to the Panchayat Union of the Block concerned.

(*b*) The composition of the Committtee will be as follows :—

(i) The Chairman of the Panchayat Union Council (as a Member).

(ii) The three women members of the Panchayat Union.

(iii) Five members from among the women members of the Panchayats in the Panchayat Development Block.

(iv) Two local Voluntary Women Workers co-opted by the Committee as per the recommendation of the State Board.

(v) Commissioner.

This Committee will have powers similar to other Committees of the Panchayat Union. It will be responsible for the administration of work relating to women's and children's programme including the expenditure from the women's and children's grant mentioned in the Panchayat Development Schematic Budget, and the work relating to the administration of Maternity and Child Welfare Programme in the Panchayat Unions.

(*c*) This Committee will be responsible for laying down the programme of policy for work connected with these items in the Panchayat Union and implement them with the guidance of the District Level Committee wherever necessary.

(*d*) This Committee will be called the Women's Welfare Committee and the Chairman of this Committee shall be a woman.

(*e*) In every Developmet Block there will be one Mukhya-Sevika and two Gramasevikas. These personnel will be members of the extension Service Establishment placed at the disposal of the Panchayat Union and will work subject to the normal day-to-day control of the Panchayat Union Commissioner and the general direction and guidance of the Women's Welfare Committee of the Panchayat Union.

10. *Grants-in-aid Programme of the State Government.*—The funds available with the State Government for payment grants-in-aid for Voluntary Welfare Institutions will also be administered as per the recommendations of the State Welfare Board.

11. *Relationship between the Central Social Welfare Board and the State Social Welfare Board.*—(*a*) The State Social Welfare Board may receive all guidance, information, etc., relating to various programmes for women and children and general policy suggestions regarding recruitment, training, etc., of the staff from the Central Social Welfare Board. The State Board will consider these suggestions at the Board meetings and in respect of any scheme which it considers should be implemented, in this State, will do so in consultation and co-ordination with the State Government.

(b) The State Social Welfare Board will continue to act as the agency for the collection and scrutiny of applications under the grants-in-aid scheme of the Central Social Welfare Board from Voluntary Welfare Institutions.

(c) The State Social Welfare Board will continue to supervise generally and report on the working of the aided institutions.

(d) The State Social Welfare Board will advise and assist the Central Social Welfare Board in sponsoring new welfare programmes and activities coming under the grants-in-aid scheme of the Central Board.

(e) The State Social Welfare Board will assist the Central Social Welfare Board and the State Government in the further development of welfare services.

12. These changes will be brought into force with effect from 1st June 1961. Government hope that this important reorganisation will make it possible to put through a vigorous programme for the promotion of the welfare of the women and children.

(G.O. Ms. No. 1433, R.D. and L.A., dated 20th May 1961.)

WOMEN'S WELFARE DEPARTMENT—RE-ORGANIZATION AND INTEGRATION OF DIFFERENT AGENCIES OF WOMEN'S WELFARE—SOCIAL EDUCATION ORGANIZERS (WOMEN) AND GRAMASEVIKAS EMPLOYED UNDER THE COMMUNITY DEVELOPMENT PROGRAMME—TRANSFER TO WOMEN'S WELFARE DEPARTMENT—APPOINTING AUTHORITY—SPECIFIED—ORDERS.

The posts of Social Education Organizers (Women) and the Gramasevikas have been created under the Community Development Programme and the incumbents of these posts are in charge for the implementation of the Women's Programme in the Blocks. In G.O. Ms. No. 2462, Public (Rural Development Project), dated 16th July 1956 as amended in G.O. Ms. No. 1551, Public (Rural Development Projects), dated 10th May 1957, *Ad hoc* rules for these posts, among others, have been issued. According to these rules, the Additional Development Commissioner is appointing authority in respect of the posts of Social Education Organizers (Women). He is also the competent authority to transfer the Social Education Organizers from one Block to another and also from one District to another. The Collector of the District concerned has been empowered to consider and decide whether or not a probationer in the category of Social Education Organizers is suitable for full membership of that category, to declare such probationers to have satisfactorily completed their probation or to extend their probation.

2. In the case of the Gramasevikas, the Additional Development Commissioner selects the candidates, deputes them for training and allots them to the Districts for appointment after the

successful completion of the training. The Collectors of the Districts concerned appoint them and post them to the Blocks. The Block Development Officers concerned are empowered to effect transfers within their Blocks. The Collectors can transfer them from one Block to another within the District. The transfers outside the districts are made by the Collectors in consultation with each other.

3. In G.O. Ms. No. 1433, Rural Development and Local Administration, dated 20th May 1961, orders have been issued for the reorganization and integration of the three agencies connected with the Women's Programme, viz., the Women's Welfare Department, the State Social Welfare Advisory Board and the Social Education Organizers (Women) and the Gramasevikas of the Community Development Programme working in the Blocks. It was also ordered that the Director of Women's Welfare would be the Head of the integrated Department.

4. In order to implement the above orders, the Government now direct that the existing posts of the Social Education Organizers (Women) and the Gramasevikas sanctioned and continued from time to time under the Community Development Programme be transferred and brought under the administrative control of the Director of Women's Welfare with effect frorm 1st June 1961 and encadred in the Women's Welfare Department. The number of post of Social Edufation Organizers (Women) sanctioned is 238 and that of the Gramasevikas is 476 under the Community Development Programme.

5. In modification of the orders issued in the G.O No. 2462, Public (Rural Development Projects), dated 16th July 1956, together with the amendments issued thereon, the Government now direct that the Director of Women's Welfare, Madras shall be the appointing authority in respect of the posts of Social Education Organizers (Women) and the Gramasevikas working in the Blocks. She can also transfer them from one District to another.

6. The expenditure in respect of the staff should be continued to be debited to "47-A. Community Development Programme, National Extension Service and Local Department Works—A. Ordinary—(i) Community Development Projects—II Projects/Block Headquarters, (1) Pay of Officers, (2) Pay of Establishment, and (3) Allowances, etc., or (ii) National Extension Service—Recurring expenditure on personnel retained on National Extension Service pattern" as the case may be in accordance with the instructions issued in Memorandum No. 111829/Accounts D/59-3, dated 15th October 1959.

7. In paragraph 7 (xi) of G.O. Ms. No. 1433, Rural Development and Local Administration, dated 20th May 1961, it has been stated that suitable steps will be taken to protect the interests of the incumbents of the three wings of the integrated Department

of the Women's Welfare. In view of the above orders, the Government now, authorize the Director of Women's Welfare to absorb temporarily the Mukhyasevikas and the Gramasevikas of the State Social Welfare Advisory Board in the available vacancies of the Social Education Oganizers (Women) and the Gramasevikas in the Blocks.

8. The appointment should be made for the present under rule 10 (a) (i) of the general rules for the Madras State and Subordinate Services. The Director of Women's Welfare is requested to submit necessary proposals for relaxation of relevant rules in favour of those persons who do not possess the necessary age and educational qualifications.

9. Necessary amendments to the relevant *ad hoc* rules will be issued separately.

[G.O. Ms. No. 2078, Rural Development and Local Administration (T3), dated 22nd July 1961.]

FAMILY PLANNING.

FAMILY PLANNING—EXTENSION TO ALL VILLAGES.

In supersession of the orders in G.O. Ms. No. 3629, Health, dated 22nd December 1959, the Government sanction the extension of the intensive scheme for popularization of surgical methods to all the villages and towns in the mufassal. The sterilization target shall be 100,000 (one lakh).

The intensive scheme is applicable to all persons *irrespective of their income*. In the case of men they should not have attained the age of 50 while in the case of women they should have attained the age of 24. In either case they should have not less than three living children.

The Government sanction the payment of a compensatory allowance of Rs. 30 (rupees thirty only) to each eligible person who undergoes the sterilization operation (Vasectomy for men and Salpingectomy for women) in any one of the hospitals mentioned in Annexure I to this order *irrespective of the place where the person resides*. This payment is sanctioned in order to off-set the loss of emoluments which may occur for a short period and such incidental expenditure as may have to be borne by the person who undertakes this operation.

The Government also sanction a special casual leave not exceeding six working days to Government employees who undertake Vasectomy operation in order to enable them to take rest after the operation. Similar casual leave will be sanctioned to the employees in aided educational institutions and local bodies by the respective authorities.

The presidents of all village panchayats and commissioners of all municipalities are requested to take keen interest in the family-planning scheme and popularize the same among the people. They may canvas and send persons who will satisfy the conditions prescribed in paragraph 3 above to the nearest hospital mentioned in Annexure I for undergoing the sterilization operation.

The presidents of panchayats are authorized to provide each eligible person who wishes to undergo the operation, free transport for journeys from the village where he resides to the nearest approved hospital and back. The Government sanction a compensatory grant of Rs. 10 (rupees ten only) per case of sterilization to the panchayats concerned, in order to enable the panchayat to meet the actual conveyance charges referred to and such other incidental expenses, if any, as may be necessary for popularizing and implementing the scheme.

The payment of the compensatory grant of Rs. 10 to the panchayats and the compensatory allowance of Rs. 30 referred to in paragraph 4 to the eligible persons will be made on the same day after the operation has actually been performed by the head of the medical institution on production of the certificates referred to in Annexure II which should be issued by the officers specified therein. Payments of compensatory allowance and grant will be made by the heads of institutions where the operation is done out of the advance of Rs. 1,000 sanctioned in G.O. No. 1450, Health, dated 25th May 1960, to each of the heads of the medical institutions mentioned in Annexure I for meeting the expenditure.

It will be the duty of the Block Development Officers and the Revenue Divisional Officers to arrange to explain the details of the scheme to the panchayats and municipal councils in their jurisdiction.

The heads of the 21 Medical institutions mentioned in the Annexure I to the order should submit a monthly return of operations performed, in Form III, under Annexure II, to the District Medical Officer of the district concerned who will consolidate such returns and send a monthly report to the Director of Medical Services. The Director will consolidate the returns received from various District Medical Officers and send one report every three months to Government together with his remarks about the progress of the implementation of the scheme every quarter. The report must be sent to Government by the 15th of the month succeeding the quarter. The first quarterly report under this order should be for the period July to September 1960.

ANNEXURE I.

1 North Arcot	(a) Government Headquarters Hospital, Vellore.
	(b) Government Hospital, Tiruvannamalai.
2 South Arcot	(a) Government Headquarters Hospital, Cuddalore.
	(b) Government Hospital, Villupuram.
3 Chingleput	Government Headquarters Hospital, Chingleput.
4 Salem	(a) Government Headquarters Hospital, Salem.
	(b) Government Hospital, Krishnagiri.
5 Coimbatore	(a) Government Headquarters Hospital, Coimbatore.
	(b) Government Hospital, Erode.

ANNEXURE I—*cont.*

6 Tiruchirappalli	(a) Government Headquarters Hospital, Tiruchirappalli.
	(b) Government Hospital, Karur.
7 Thanjavur	(a) Government Headquarters Hospital, Thanjavur.
	(b) Government Hospital, Nagapattinam.
8 Tirunelveli	(a) Government Headquarters Hospital, Tirunelveli.
	(b) Government Hospital, Tuticorin.
9 Ramanathapuram	(a) Government Headquarters Hospital, Ramanathapuram.
	(b) Government Hospital, Srivilliputhur.
10 Madurai	(a) Erskine Hospital, Madurai.
	(b) Government Hospital, Dindigul.
11 The Nilgiris	Government Headquarters Hospital, Ootacamund.
12 Kanyakumari	Government Hospital, Nagercoil.

(G.O No. 2101, E. and P. H., dated 17th August 1960.)

FAMILY PLANNING—INTENSIVE SCHEME FOR POPULARISATION OF SURGICAL METHODS—EXTENSION TO THE MOFUSSIL.

The Government approve of the following medical institutions as approved surgeries under the Intensive Scheme for popularisation of surgical methods in the mofussil, in addition to the surgeries already selected in the G.O. Ms. No. 1450, Health, dated 25th May 1960 :—

Name of the district.	Name of the hospital.
(1)	(2)
1 North Arcot	Government Hospital, Gudiyatham.
2 South Arcot	Government Hospital, Chidambaram.
3 Chingleput	Government Hospital, Conjeevaram.
4 Salem	Government Hospitals, Dharmapuri and Attur.
5 Coimbatore	Government Hospitals, Gobichettipalay m and Tiruppur.
6 Tiruchirappalli	Government Hospital, Pudukottai.
7 Thanjavur ..	Government Hospitals, Kumbakonam, Mannargudi, Mayavaram and Tiruvarur.

Name of the district. (1)	Name of the hospital. (2)
8 Ramanathapuram ..	Government Hospitals, Virudhunagar, Aruppukottai and Rajapalayam.
9 Madurai	Government Hospitals, Periakulam and Palani.
10 Tirunelveli	Government Hospitals, Ambasumudram and Nanguneri.
11 Nilgiris	Government Hospitals, Coonoor, Kotagiri and Gudalur.
12 Kanyakumari	Government Hospital, Padmanabhapuram.

2. Under Article 99 of the Madras Financial Code, Volume I, the Government also sanction an advance of Rs. 1,000 (rupees one thousand only) to each of the Medical Institutions towards payment of compensatory allowance to the persons undergoing the operation in those institutions and also the compensatory allowance to the Panchayats concerned. The advance is valid for six months from the date of this order. The Accountant-General, Madras is requested to place the amount at the disposal of the Heads of the Medical Institutions referred to in paragraph 1 above at a very early date.

3. The compensatory allowance to sterilised persons and to Panchayats sanctioned in G.O. Ms. No. 2101, Health, dated 17th August 1960, will be disbursed by the Medical Officers in charge of the hospitals selected in paragraph 1 above. The compensatory allowance should be paid immediately after the operation, on the basis of a cerrtificate issued by the surgeon who operates the case. Accounts for the payments should be maintained separately and not mixed up with the general financial transactions of the hospitals concerned. The special advance sanctioned in paragraph 2 should be recouped frequently as and when payments are made without waiting for the entire advance to be exhausted.

4. The Director of Medical Services is requested to send a monthly statement of disbursements made in each of the hospitals to the Government along with the statements called for in Memorandum No. 60339/II-7/60-3, Health, dated 30th July 1960.

(G.O. Ms. No. 2260, Health, dated 23rd September ,1961.)

FAMILY PLANNING—PANCHAYAT ADMINISTRATION AND INTENSIVE SCHEME FOR THE POPULARIZATION OF SURGICAL METHODS.

It is a directive principle of State policy embodied in the Constitution that the State should take steps to organize village panchayats and endow them with such powers and authority as

may be necessary to enable them to function as units of self-Government. It has been emphasized that in the national interest the production of food should be increased progressively from year to year so as to keep pace with the growth of population and that the growth of population should be brought under control. The necessity for keeping in check the growth of population has been stressed again and again and various orders have been issued from time to time popularizing the value of the surgical methods of Family Planning. The role which the panchayats should play in the propagation of the Family Planning Scheme has also been clearly indicated in the various orders so far issued.

2. The Madras Panchayats Act, 1958, is in the process of being implemented. Under this Act panchayats and panchayat unions are being constituted to cover all the rural areas of the State according to a phased programme. The first batch of panchayat unions has already come into being on the 2nd October 1960 and by the 2nd October 1961 the whole State will be covered by panchayat unions. Under section 65 (c) of the Madras Panchayats Act, 1958, it shall be the duty of a Panchayat Union Council within the limits of its funds to make reasonable provision for carrying out the requirements of the panchayat union in respect of the following matter, among others, viz :—

" the establishment and maintenance of Maternity and Child Welfare Centres including maintenance of *Thayi* service and *offering advice and assistance to mothers in Family Planning* ". It has, therefore, become necessary to make a detailed specification of the functions and duties of panchayat unions and panchayats in respect of the propagation of the practice of Family Planning among the rural areas. It has also become necessary to specify the items of work relating to Family Planning for the carrying out of which the panchayats and panchayat unions will have to undertake responsibility.

3. A memorandum of instructions specifying the duties and responsibilities of the panchayat and panchayat unions in the propagation of the practices of Family Planning is appended to this order. The Government direct that the instructions contained in the memorandum should be carefully followed and given effect to immediately.

APPENDIX.

MEMORANDUM OF INSTRUCTIONS.

Panchayat Administration and Development of Family Planning during the Third Five-Year Plan period.

SECTION I.

The scheme.

According to the orders in force the intensive scheme for the popularization of surgical methods has been extended to all the villages

and towns in the State. The scheme now covers the whole of the State. A sterilization target of one lakh has been fixed. The first batch of 75 Panchayat Unions have already been constituted and by the 2nd October 1961, the whole State will be covered by 374 Panchayat Union Councils. It has, therefore, been decided that the sterilization target of one lakh should be achieved within the calendar years of 1961 and 1962 and that the target should be broken down to Panchayat Development Blocks at the rate of 250 for every Block.

2. The intensive scheme is applicable to all persons irrespective of their income. In the case of men they should not have attained the age of 50 while in the case of women they should have attained the age of 24. In either case they should have not less than three living children.

3. A compensatory allowance of Rs. 30 (rupees thirty only) is payable to each eligible person who undergoes the sterilization operation (Vasectomy for men and Salpingectomy for women) in any of the authorised hospitals (list furnished in Annexure I), irrespective of the place where the person resides. This payment is sanctioned in order to off-set the loss of emoluments which may occur for a short period and such incidental expenditure as may have to be borne by the person who undergoes the operation. Steps are being taken to increase the number of authorized hospitals and it is expected that at least one Government Hospital in each taluk in the State will be thrown open for Vasectomy operations before the end of the current financial year.

4. Special casual leave not exceeding six working days will also be sanctioned to Government employees who undergo the Vasectomy operation. Similar casual leave will be sanctioned to the employees in aided educational institutions and local bodies by the respective authorities. The Presidents of Village Panchayats and Commissioners of all Municipalities have been requested already to take interest in the Family Planning Scheme and popularize the same among the people. The Presidents of Panchayats are authorized to provide each eligible person who wishes to undergo the operation, free transport for journeys from the village where he resides to the nearest approved hospital and back. The Government have sanctioned a compensatory grant of Rs. 10 (Rupees ten only) per case of sterilization to the panchayats concerned in order to enable the panchayats to meet the actual conveyance charges referred to and such other incidental expenses, if any, as may be necessary for popularizing and implementing the scheme. The payment of the compensatory allowance of Rs. 30 to the eligible person will be made on the same day after the operation has actually been performed by the head of the medical institution concerned on production of the prescribed certificate.

SECTION II.

Responsibility of the Government, the Collectors and the Block staff.

5. The Presidents of the Panchayats have been requested to take keen interest in the Family Planning Scheme and as the executive authority of the panchayat to give effect to this scheme in their

villages. It has also been laid down that the panchayats concerned should confirm their willingness to implement the Family Planning Scheme by passing a general resolution to that effect. The Government once again stress that this important item of work should be exclusive responsibility of the panchayats and their Presidents concerned. The Government direct that the Collectors in their capacity as Inspectors under the Madras Panchayats Act, 1958, should seek to secure the fulfilment of the above objective. The Collectors will take effective steps to indulge every panchayat individually to pass a resolution accepting the responsibility for propagating the Family Planning Programme in the villages and to accept a specific quota of sterilization for the village. The sum total of the quotas for all panchayats in the Panchayat Development Block should be 250.

6. The importance of fulfilling the quotas thus fixed should be impressed on all concerned. When these quotas are fulfilled, there will be at least a few persons in every village who will be seen to have undergone the operation without any difficulty and visibly benefited by it. This will help to dispel doubts and misapprehensions, induce confidence and thereby assure the permanent success of the scheme.

7. The Director of Medical Services and the officers of the Medical Department will be responsible for arranging the necessary medical facilities in the hospitals selected for the purpose. The responsibility for ensuring that individuals who are eligible for the compensatory allowance and the panchayats who are entitled to the compensatory grants obtain these grants will also rest with the Medical Officers of the Medical Department. It should also be the responsibility of the officers of the Medical Department to furnish to Government returns regarding the progress of this scheme. The doctors in charge of the hospitals will send monthly returns to the District Medical Officers who will consolidate them and send them up to the Director of Medical Services. The Director of Medical Services will in turn again consolidate the returns received from the District Medical Officers and send a Quarterly Report to Government on the progress of the scheme.

8. With a view to spread the idea of Family Planning among the masses and to give as wide a publicity as possible to this very important work, it is considered that the Block staff should be responsible for arranging the prompt exhibition of films which may be sent out to them by the Government. A 35 m.m. documentary film has been produced and released 20 prints of 35 m.m. and 30 prints of 16 m.m. have been prepared for exhibition in the city of Madras as well as in the Block areas, and they will be sent out for exhibition shortly.

The Block staff are also responsible for ensuring that dramas, scripts for which will be sent to them by the Government, are staged by professional or amateur actors brought together for this purpose. steps are being taken to prepare such scripts and this will be sent to the Block areas shortly. The Block staff should also arrange for giving wide publicity to Family Planning at the various exhibitions which may be held in their areas. The Collectors should arrange for the preparation of one set of exhibits on the model prepared by the

Corporation of Madras for use in every development district. The details regarding the staff required to take charge of the exhibits and the programme of exhibition in different Blocks should be worked out by the Collectors and necessary funds provided for this purpose. The preparation and arrangement of exhibits should be done with the co-operation of the District Publicity Officers in the districts.

The Block staff should arrange for the distribution of the hand-bills and posters which will be sent to them by the Government from time to time and have them posted at important places in their areas. For this purpose a few attractive posters and hand-bills will be desigend and got printed by the Director of Information and Publicity and sent to the Blocks.

SECTION III.

Responsibility of the panchayats and panchayat unions.

9. In G.O. Ms. No. 2075, Education, dated the 27th September 1960, orders have been issued regarding the entrustment of elementary education to panchayats and panchayat unions and instructions have also been issued regarding the detailed specification of the functions and duties of panchayat unions and panchayats in this regard. The above instructions contemplate among other things, the constitution of the Panchayat (Social Education) Committee to be set up by the panchayats. The total strength and composition of every Panchayat (Social Education) Committee is left to be determined by the panchayats. It has been laid down that the above Committee should comprise of the following members, among others:—

(i) the President of the Panchayat as Chairman of the Committee;

(ii) at least one Harijan member of the panchayat;

(iii) at least one woman member preferably a member of the panchayat itself, being co-opted, if not, elected;

(iv) the teacher or head-teacher, as the case may be, in charge of every elementary school in the area; and

(v) the village headman having jurisdiction in the area.

The above Committee has been charged with the responsibility for ensuring enrolment and regular attendance at school of all children of school-age. In addition to the above work the Government consider that the above Committees should be entrusted with the work relating to Family Planning. It is considered that the above Committee will be useful in bringing its influence to bear on parents to whom child births of the fourth and higher order occur. Such education should be part of the process of social education of the village people. The village headman who is a member of the Panchayat (Social Education) Committee should put up once in every three months (from his register of births) a list of parents to whom child births of the fourth and higher order have occurred during the preceding three months. The Committee should formally take cognizance of the list ; approach the parents and advise them and exhort

them to resort to sterilization. It should be ensured that the registration of births is complete and free from omissions and the Birth register is maintained correct and up-to-date.

10. The woman member of the Panchayat (Social Education) Committee referred to above should be so chosen that she would command the respect of the village and would also be able and willing to give instructions to every village mother who may approach her for advice on methods of Family Planning. Similarly one male member of the Committee should be selected to give instructions to every village father who may approach him for advice on methods of Family Planning. According to the order issued in G.O. Ms. No. 1490, Health, dated the 31st May 1960, Health Visitors in the Primary Health Centres are entrusted with the work of Family Planning propagation at the Primary Health Centres around them. The Health Inspectors in Primary Health Centres who are trained in Family Planning are also entrusted with the work of educating and motivating the fathers in their area referring such of them as may be willing to undergo Vasectomy to the nearby hospital. Similarly the members of the Committee reefrred to above should be given training with a view to enable them to carry on the work of propagation of the ideals of Family Planning. For this purpose training camps will be arranged by the Block staff and they should be given the necessary orientation.

SECTION IV.

Finances.

11. Expenditure on the payment of compensatory allowance to individuals undergoing the operation and of the compensatory grant to panchayats will be met from funds available with the Medical Department.

Expenditure on the conduct of dramas, etc., mentioned in paragraph 7 above and on the training camps mentioned in paragraph 9 above will be met from the funds set apart for Social Education in the Development Block.

ANNEXURE I.

List of approved Surgeries.

NORTH ARCOT.

Government Headquarters Hospital, Vellore.
Government Hospital, Tiruvannamalai.
Government Hospital, Gudiyatham.

SOUTH ARCOT.

Government Headquarters Hospital, Cuddalore.
Government Hospital, Villupuram.
Government Hospital, Chidambaram.

CHINGLEPUT.

Government Headquarters Hospital, Chingleput.
Government Hospital, Conjeevaram.

SALEM.

Government Headquarters Hospital, Salem.
Government Hospital, Krishnagiri.
Government Hospital, Dharmapuri.
Government Hospital, Attur.

COIMBATORE.

Government Headquarters Hospirtal Coimbatore.
Government Hospital, Erode.
Government Hospital, Gobichettipalayam.
Government Hospital, Tiruppur.

TIRUCHIRAPPALLI.

Government Headquarters Hospital, Tiruchirappalli.
Government Hospital, Karur.
Government Hospital, Pudukkottai.

THANJAVUR.

Government Headquarters Hospital, Thanjavur.
Government Hospital, Nagapattinam.
Government Hospital, Kumbakonam.
Government Hospital, Mannargudi.
Government Hospital, Mayuram.
Government Hospital, Tiruvarur.

TIRUNELVELI.

Government Headquarters Hospital, Palayamcottai.
Government Hospital, Tuticorin.
Government Hospital, Ambasamudram.
Government Hospital, Nanguneri.

RAMANATHAPURAM.

Government Headquarters Hospital, Ramanathapuram.
Government Hospital, Srivilliputtur.
Government Hospital, Virudhunagar.
Government Hospital, Aruppukottai.
Government Hospital, Rajapalayam.

MADURAI.

Erskine Hospital, Madurai.
Government Hospital, Dindigul.
Government Hospital, Poriakulam.
Government Hospital, Palani.

THE NILGIRIS.

Government Headquarters Hospital, Ootacamund.
Government Hospital, Coonoor.
Government Hospital, Kotagiri.
Government Hospital, Gudalur.

KANYAKUMARI.

Government Headquarters Hospital, Nagercoil.
Government Hospital, Padmanabhapuram.

(G.O. Ms. No. 266, R. D. and L.A., dated 30th January 1961.)

FAMILY PLANNING—INTENSIVE SCHEME FOR POPULARISATION OF SURGICAL METHODS—EXTENSION TO MOFUSSIL HOSPITAL.

The Government approve the Taluk Headquarters Hospitals mentioned in the annexure to this order as approved surgeries in the mofussil, in addition to the surgeries already selected in in the mofussil, in addition to the surgeries already selected in the G.O. Ms. No. 1450, Health, dated 25th May 1960 and G.O. Ms. No. 2260, Health, dated 3rd September 1960.

2. The Government sanction a separate permanent advance of Rs. 500 (rupees five hundred only) to the head of each of the medical institutions mentioned in the annexure except to the hospitals mentioned below towards payment of compensatory allowance to the persons undergoing the sterilisation operation in these institutions and also the compensatory grant to the panchayats concerned :—

(1) Government Women and Children Hospital, Kanadukathan.

(2) Government Women and Children Hospital, Vannarpet.

The cases operated in these institutions should receive the compensatory allowance from the Government Hospital, Kanadukathan and from the Government Headquarters Hospital, Palayamkottai, respectively.

3. The Accountant-General is requested to place the amount at the disposal of the heads of the medical institutions referred to in the annexure at a very early date.

4. The compensatory allowance to sterilized persons and to panchayats sanctioned in G.O. Ms. No. 2101, Health, dated 17th August 1960 will be disbursed by the Medical Officers in charge of the hospitals selected in paragraph 1 above. The compensatory allowance should be paid immediately after the operation, on the basis of a certificate issued by the surgeon who operates the case. Accounts for the payments should be maintained separately and not mixed up with the general financial transactions of the hospitals concerned. The special advance sanctioned in paragraph 2 should be recouped frequently as and when payments are made without waiting for the entire advance to be exhausted.

5. The amount when drawn should be debited under " S. III—Deposits and Advances, etc. (Advance not bearing interest)—Permanent Advance—State S.A. 27A."

6. The Medical Officers in charge of the Medical Institutions mentioned in the annexure to this order should submit to the Accountant-General, Madras, through the Director of Medical Services, a statement of expenditure showing datewise details of

expenditure met out of the permanent advance for a period of three months from the date of drawal of permanent advance to enable the Accountant-General to examine its appropriateness. The Medical Officers should furnish to the Accountant-General an acknowledgment for the permanent advance as laid down in Article 98 of the Madras Financial Code, Volume I.

7. When the permanent advance is no longer required, or when the amount of permanent advance is reduced, the amount not required should be credited with the treasury in full after any amount spent out of it, has been recouped in the usual way. The amount when refunded, should be credited to " S. III—Deposits and Advances, etc.—Permanent Advance—State S.A. 27A ". and the fact of refund into the treasury should also be reported to the Accountant-General by special letter. The provisions of Articles 45, 50, 94 to 98, 106, 107 (*a*) and 114 (*a*) of Madras Financial Code, volume I, should be followed.

ANNEXURE.

LIST OF TALUK HEADQUARTERS HOSPITALS.

North Arcot district—

1. Government Hospital, Tirupattur.
2. Government Hospital, Wandiwash.
3. Government Hospital, Arkonam.
4. Government Women and Children Hospital, Vaniambadi.
5. Government Women and Children Hospital, Pernampet.
6. Government Hospital, Wallajapet.
7. Government Hospital, Arni.
8. Government Hospital, Chengam.

South Arcot district—

9. Government Hospital, Tindivanam.
10. Government Hospital, Kallakurichi.
11. Government Hospital, Siruvanthadu (P.H.C.).
12. Government Hospital, Tirukoilur.
13. Government Hospital, Virudhachalam.
14. Government Hospital, Gingee.

Chingleput district—

15. Government Hospital, Tiruvallur.
16. Government Hospital, Maduranthagam.
17. Government Hospital, Ponneri.
18. Government Hospital, Sriperumbudur.

Coimbatore district—

19. Government Hospital, Dharapuram.
20. Government Hospital, Mettupalayam.
21. Government Hospital, Pollachi.
22. Government Hospital, Udamalpet.
23. Government Hospital, Bhavani.
24. Government Cinchona Hospital, Cinchona.

Madurai district—

25. Government Hospital, Kodaikanal.
26. Government Hospital, Usilampatti.
27. Government Hospital, Thirumangalam.
28. Government Hospital, Melur.
29. Government Hospital, Bodinayakanur.
30. Government Hospital, Nilakottai.

The Nilgiris district—

31. Government Hospital, Singara.
32. Government Hospital, Naduvattam.

Ramanathapuram district—

33. Government Hospital, Sivaganga.
34. Government Hospital, Rameswaram.
35. Government Hospital, Sattur.
36. Government Hospital, Paramakudi.
37. Government Hospital, Mudukulathur.
38. Government Hospital, Tirupathur.
39. Government Hospital, Tiruvadanai.
40. Government Lady Pentland Hospital for Women and Children, Kanadukathan.
41. Government Hospital, Kanadukathan.

Salem district—

42. Government Hospital, Namakkal.
43. Government Hospital, Rasipuram.
44. Government Hospital, Mettur.
45. Government Hospital, Tiruchengode.
46. Government Hospital, Harur.
47. Government Hospital, Hosur.
48. Government Hospital, Omalur.

Thanjavur district—

49. Government Hospital, Pattukottai.
50. Government Hospital, Thiruthuraipoondi.

Thanjavur district—cont.

51. Government Hospital, Sirkali.
52. Government Hospital, Nannilam.
53. Government Hospital, Papanasam.
54. Government Hospital, Orthanad.
55. Government Hospital, Arantangi.

Tiruchirappalli district—

56. Government Ranee's Hospital, Pudukottai.
57. Government Hospital, Srirangam.
58. Government Hospital, Ariyalur.
59. Government Hospital, Lalgudy.
60. Government Hospital, Perambalur.
61. Government Hospital, Alangudy.
62. Government Papayee Achi Hospital for Women and Children, Valayapatti.
63. Government Hospital for Women and Children, Musiri.
64. Government Hospital for Women and Children, Udayarpalayam.
65. Government Kastelaha Maternity Hospital, Kulathur.
66. Government Kastelaha Maternity Hospital, Tirumayam.

Tirunelveli district—

67. Government Women and Children Hospital, Vannarpet.
68. Government Hospital, Tenkasi.
69. Government Hospital, Sankarankoil.
70. Government Hospital, Koilpatti.
71. Government Hospital, Tiruchendur.
72. Government Hospital, Srivaikuntam.
73. Government Hospital, Shencottah.

Kanyakumari district—

74. Government Hospital, Kulithurai.
75. Government Hospital, Kulasekaram.

(G.O. Ms. No. 336, Health, dated 6th February 1961.)

FAMILY PLANNING—INTENSIVE SCHEME FOR POPULARISATION OF SURGICAL METHODS—PAYMENT TO PANCHAYATS.

The Government direct that the following instructions should be followed for claiming the compensatory grant of Rs. 10 by the panchayats and crediting it to their accounts :—

INSTRUCTIONS.

The Panchayats should fill up Form II prescribed in G.O. Ms. No. 2101, Health, dated the 17th August 1960 and send it to the hospital while sending a person for operation and a copy of

it to the Panchayat Union Council Commissioner. On completion of the operation the surgeon who operates, should issue a certificate in Form I prescribed in G.O. No. 2101, Health, dated the 17th August 1960 and send both forms I and II to the head of the medical institutions. The head of the medical institution should pay the compensatory grant of Rs. 10 (rupees ten only) to the Commissioner, Panchayat Union Council, concerned. The Commissioner, Panchayat Union Council, should watch whether he gets the compensatory allowance of Rs. 10 from the hospitals for each case sent by every panchayat, and if not he should claim it. When the amount is received he should credit it into the account of the panchayat which canvassed and sent the person for the operation and send advice to the panchayat. The panchayats should watch whether they receive intimation of credit of the amount to their accounts and in case they fail to receive it, they must take up the matter with the Commissioner, Panchayat Union Council and settle the matter.

2. The old procedure should continue in places where Panchayat Union Councils have not been formed. In such cases, the new procedure prescribed should be fol'owed as soon as the Panchayat Union Councils are formed in those areas.

(G.O. Ms. No. 1204, Health, dated 11th May 1961.)

FAMILY PLANNING—INTENSIVE SCHEME FOR POPULARISATION OF SURGICAL METHODS—ADVANCE INTIMATION TO—FAMILY PLANNING CLINICS.

In orded to obviate some of the difficulties that are experienced by the surgeons in the Government hospitals selected under the Intensive Scheme for the popularisation of surgical methods of Family Planning and also to relieve some of the fathers from embarassing situations, the Director of Medical Services has suggested the following :—

(i) that the Presidents of Panchayats concerned should issue certificates in respect of each individual father who is referred to the Government hospital for the Vasectomy operation that he is the father of three living children;

(ii) that the Block Development Officers and Panchayat should fix up a date in advance with the Medical Officer in charge of the Government Hospital concerned for the Vasectomy operation of fathers, before they are actually sent to them, in order to avoid inconvenience both to the fathers and to Medical Officers concerned;

(iii) that the Block Development Officers and Panchayats should intimate the fathers, before they are actually sent to the Government hospitals that only if they are found medically fit for the operation by the Medical Officer in charge of the hospital they would be operated on.

2. The Government have examined these suggestions and accept them. The Collectors of the Districts are requested to bring this to the notice of all the Panchayats and the Block Development Officers for future guidance and action.

(G.O. Rt. No. 574, Health, dated 30th June 1961.)

FAMILY PLANNING—INTENSIVE SCHEME—PAYMENT OF CONVEYANCE TO PERSONS GOING TO SURGERIES FOR STERILISATION.

It has been brought to the notice of the Government that some Executive Officers of Panchayats do not pay Rs. 10 towards travelling expenses to persons who go to the nearest hospitals for the Vasectomy operation under the Intensive Scheme for the popularisation of surgical methods sanctioned by the Government where transport is not being arranged by the Panchayat concerned.

2. The compensatory grant of Rs. 10 sanctioned in G.O. Ms. No. 2101, Health, dated the 17th August 1960, is intended for the panchayats for arranging conveyance to the person volunteering for vasectomy, to go to the hospital and return home and also to cover such expenditure as may be incurred by the Panchayats in publicising the Intensive Scheme. In G.O. Ms. No. 1204, Health, dated the 11th May 1961, the Government have laid down that the compensatory grant should be paid by the hospital to the Commissioner, Panchayat Union Council and not to the President of the Panchayat concerned.

3. Under the existing orders, the Panchayats will be paid the compensatory grant of Rs. 10 sanctioned in G.O. No. 2101, Health, dated the 17th May 1960 according to the procedure laid down in G.O. No. 1204, Health, dated the 11th May 1961 provided they have canvassed cases and also arranged for conveyance to go to the nearest Government hospital and return. If persons undergoing the sterilisation operation arrange their own transport at the instance of the Panchayat, the Government permit the Panchayats to reimburse such persons the actual expenditure incurred by them on the transport, subject to a maximum of Rs. 10 (rupees ten only). The Panchayats are also permitted to recoup the actual charges paid by them in such cases from the Government according to the procedure laid down in G.O. Ms. No. 1204, Health, dated the 11th May 1961. The Collectors are requested to inform all the Panchayats of this position and also inform the Government of having done so.

(G.O. Ms. No. 1678, Health, dated 7th July 1961.)

ACCOUNTS AND AUDIT.

MANUAL OF INSTRUCTIONS FOR THE MAINTENANCE OF ACCOUNTS OF THE PANCHAYAT UNIONS.

CHAPTER I—GENERAL.

Budget.

1. (*a*) An annual estimate of the anticipated receipts and proposed expenditure of the Panchayat Union during the next financial year under each of the funds, viz., General Education and Production Funds under all the heads shown in the prescribed form of account should be prepared by the Commissioner in November every year and should be occompanied by the subsidiady statements detailed below :—

(i) Endowment account.

(ii) Account showing the expenditure met from the Local Roads Grant earmarked for the maintenance of roads.

(iii) Special Government grant account for capital works and other special purposes.

(iv) Loans account.

(v) Loans statement.

(vi) Investment accounts.

(vii) Statement of liabilities and assets.

(viii) Abstract of account of deposits in cash.

(ix) Abstract of advances.

The budget shall be placed before the Council by the Commissioner, ordinarily not later than the 15th November.

(*b*) The estimate should be prepared in accordance with the rules governing the preparation of budget estimates of public income and expenditure and any special orders passed by Government or the prescribed authority.

(*c*) In preparing the budget adequate provision should be made for what is expected to be paid for the performance of any necessary service or services during the year and not for the liability likely to be incurred within the year. All existing liabilities, which cannot be liquidated before the commencement of the year for which the budget is being pdepared, must also be ascertained and provided for.

(*d*) The budget estimate shall be sanctioned by the Council and before according such sanction it shall ensure that the orders of the prescribed authority on the budget have been carried out.

(e) The budget estimate for the Panchayat Union Education Fund shall be submitted to the Development Commissioner in the prescribed form not later than the 30th November of each year. The Development Commissioner may pass such orders as he may think fit in respect of the budget and the Council shall be bound to carry out all such orders.

Classification of transactions.

2. The major and minor heads of account will be as shown in the prescribed form of account. Heads of account not provided for therein, but found absolutely necessary in classifying the various transactions under receipts and expenditure may be opened in consultation with the Examiner of Local Fund Accounts.

Records.

3. List of forms prescribed fod maintenance are given in the appendix.

4. All accounts and registers shall, as far as possible, be maintained in English or Tamil. All books of accounts and registers shall be substantially bound and pages numbered before being brought into use and no accounts shall be prepared on loose sheets or in loosely bound volumes.

Alterations in documents.

5. All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the Commissioner or other responsible officer. Similarly, all alterations and corrections in a bill shall be duly authenticated by the drawer. Erasures shall on no accounts be permitted in registers, statements, vouchers or accounts of any descriptions.

Transactions with treasury.

6. All sums received on account of Panchayat Union Funds shall be lodged into a Government Treasury or with the sanction of Government in any bank.

7. All moneys received on account of the Panchayat Union Council shall be kept in the Panchayat Union Cash Chest and wherever the amount exceeds rupees three hundred, it should be remitted into the Treasury to the credit of Personal Deposit Account No. I. Otherwise whenever a messenger goes to the treasury the amounts should be credited in the treasury as frequently as possible. Sums received shall on no account be appropriated towards expenditure. All payments out of the Panchayat Union Funds exceeding Rs. 20 shall be made by cheques

draw upon the treasury on the bank in which the Panchayat Union funds are lodged. Such cheques should be signed by the Commissioner. In addition an imprest of Rs. 300 shall be authorized to each Panchayat Union for making petty cash payment involving sums below Rs. 20.

Immovable property vested in or belonging to Panchayat Union Councils.

8. A list of immovable property vested in or belonging to the Panchayat Union Council will be kept in Form No. 1. The original cost of the property or a valuation made by a professional officer as well as the cost of any additions made to it from time to time should be noted in this register. In the remarks column a Note shall be made in the case of any property from a Panchayat Union Council by sale, mortgage, exchange or otherwise shall pay to Government such assessment or ground rent, as the case may be, as the Collector may determine to be payable in respect of that property.

Cash and account branches.

9. The cash and account branches of each Panchayat Union Office shall be kept distinct from each other and under distinct officers who will be termed respectively, cashier and accountant. In no case shall the same person compile the accounts and receive the collections towards the income of the Panchayat Unions or handle cash.

Forms.

10. All forms presribed will be printed in a Central Press in each district and supplied to all Panchayat Unions by the Collectors on payment of cash. No other forms should be introduced without the previous sanction of the Examiner of Local Fund Accounts.

11. The indents for forms should ordinarily be limited to the actual requirements of a year. They should be in such form as may be prescribed by Government.

12. In regard to licence forms, there should be separate series of printed numbers for each kind of form, the number running consecutively for the whole year, and the indent for these should be made with reference to the number of licences issued in the previous year as well as the probable number of licences required for any additional items during the current year and also for collections on account of arrears.

13. All forms, licences, receipts, etc., shall be kept under lock and key in charge of the manager who will be held personally responsible for them.

14. A stock account of all money value forms should be maintained in Form No. 2 to show the number of each form of each kind received from the press, the number issued for use from time to time and the balance in hand. When new supplies are received, the issues up to the date should be totalled, the balance struck and the new supply added to the balance so as to show the total quantities available for issue under each category. Invoices advising supply should be separately filed and produced in support of the entries when called for. The stock in hand should be verified and certified to at the end of every half year, by the Commissioner or the Manager. He will at the same time have all unused forms which are not to be used in subsequent years cancelled and the signature portion clipped off and record a certificate showing the number of forms so cancelled on the books concerned. The printed machine numbers of different forms issued also be noted in the remarks column of the stock account against the entry of issue of the form.

15. Licence and receipt forms should be stamped with the Council's seal only after they have been written out completely. Licences should be signed by the Commissioner and the receipts should be signed by the Cashier and the Manager; blank forms should on no account be stamped with the Council's seal.

Audit.

16. In auditing the accounts the auditor should see that they have been kept in proper form, that the particular items of receipts and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority. He should examine whether all sums received or which ought to have been received are brought into account and also whether the expenditure is such as might lawfully be incurred. He should disallow such payments as are not authorized by law or competent authority. If any charges appear to be exorbitant or unusual, he should bring them to the notice of the suitable authority. He should see that the Panchayat Union Council does not exceed its power in sanctioning allotments and transfers. He should also ascertain the total unpaid liabilities of the Panchayat Union and also whether these could be met out of the Panchayat Union Fund when falling due.

17. The Commissioner should at the time of audit produce all accounts, registers, documents and subsidiary papers which might be called for by the Auditor to assist him in his investigation.

18. The audit report on the account of each Panchayat Union Council will be prepared by the Examiner of Local Fund Accounts. He will forward two copies of the audit report to the Commissioner. The Commissioner will reply to the points raised by the Auditor

and return one copy of the report within two months of its receipts to the Examiner of Local Fund Accounts who will add his further comments, if any, and forward the report to the prescribed authority. He will retain the other copy for reference in his office.

19. The Commissioner should return audit notes issued in the form of objection statements with replies to the auditor within twenty days. The annual objection statement should be returned to the auditor with replies within two months.

20. The Commissioner should return the objection statements with replies by Registered Post. If the objection statements are lost by the Panchayat Union Council, a fresh audit will become necessary to reproduce the objections and the cost of the re-audit should be borne by the Panchayat Union Council.

21. The Examiner of Local Fund Accounts should prepare two copies of the audited annual account of receipts and charges of each Panchayat Union Council and send one copy to the Government along with the advance copy of the audit report. He should send the other copy to the Commissioner. The Commissioner should retain for record in the Panchayat Union office a copy of the annual account of receipts and charges sent to him by the Examiner of Local Fund Accounts along with the audit report on the account of the Panchayat Union Council.

22. Petty audit objections should be settled by personal discussion with the auditors during the inspection of the office by the Auditor.

23. The Commissioner of the Panchayat Union Council should invariably quote the number and date of any reference addressed by him to Government or other authorities while replying to the audit reports.

24. The Commissioner should personally see that the annual accounts are closed and subsidiary accounts for the previous official year written up completely and made ready for audit before the 15th May of every year.

25. If by the time of the annual audit of the accounts of the Panchayat Union Council is completed, it is found that any audit objections raised during the course of the year has not been settled, the Examiner of Local Fund Accounts will issue a warning letter informing the parties responsible that if the loss, if any, is not made good or the audit objection settled within a period of two months, he will forthwith proceed to surcharge them. The Government are very unlikely to accord any consideration to steps taken to settle audit objections after the issue of surcharge certificates when dealing with any appeal which may be submitted to them against a particular surcharge.

26. A quarterly progress report on the settlement of pending objections should be sent to the Examiner of Local Fund Accounts by the Commissioner of the Panchayat Union in the following forms :—

Statement showing the progress made in the settlement of audit objections during the quarter ended.

Name of institution—

Number of objections pending at the beginning of the quarter.	*Number of objections received during the quarter.*	*Total.*	*Number of objections replied to in the quarter.*	*Number settled during the quarter.*	*Number outstanding at the end of the quarter [columns (3) minus (5)].*	*Yearwise particulars of the number in column (6) and amount involved.* *Year.*	*Number of items.*	*Amount.*	*Reasons for the pendency.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								RS.	

27. The progress report for each quarter should be sent so as to reach the Examiner of Local Fund Accounts not later than twenty days after the close of the quarter.

CHAPTER II—REVENUES.

Miscellaneous Demand Register.

28. The collection of all items of revenue like market rents, rent for buildings ond lands, produce of lands and gardens, ferry rents, fishery rents and avenue receipts, when leased out for fixed amounts and other items like grants such as local cess, local cess surcharge, matching grant, etc., local roads grant, local education grant, local irrigation grant, etc., amounts decreed by Law Courts in favour of the Panchayat Union should be watched by means of this register (Form No. 3).

In respect of local cess, local cess surcharge, matching grant, local roads grant, local education grant and the local irrigation grant, the necessary entries of demand should be made on receipt of intimations from the Development Commissioner or the Collector or other authorities as the case may be. The collections should be noted as and when the amounts due are adjusted to the credit of the account of the Panchayat Union Council in the Treasury. This register should be maintained in the Accounts Branch.

29. Separate portions should be set apart for each of the above kinds of revenue and separate totals made for all items coming under the same head of receipt. Some lines may be left blank above the line for the total in each case, for any new items of the same class which it may be necessary to enter in the register during the year. A red line should be drawn across the register after each such line of total with a view to separate it from the entries on account of other revenue that follow. Where the items under any class of revenue are many, such as rents on market stalls and the like, separate pages may be allotted for them. The particulars of the items and the demands and instalments should be written up from the Register of Revenue-yielding properties in Form No. 4 and the sale lists approved by the Panchayat Union Council. The collection will be posted from the chalans.

30. Penal interest realised each month should be recorded in a separate line just below that for kists and the total of such realizations should at the end of the year, be posted in the column headed "Penal interest, total collections." The total of the amounts due for penal interest on late payments for the year should be noted in the column headed "Penal interest, total due".

31. The balances in this register of both instalments and penal interest and of other items such as grants, amounts decreed by Law Courts should after the close of the year, be transferred to miscellaneous demand register for the next year.

Register of revenue-yielding properties and other miscellaneous sources of revenue.

32. In order to guard against any items of revenue being left out in the Miscellaneous Demand Register, a Register of Revenue-yielding properties will be maintained in Form No. 4 in the Accounts Branch. Care should be taken that all the items shown in this register are entered in the Miscellaneous Demand Register for watching the realizations of the revenue due. Receipts by way of fees for licences should not be shown in this Register.

33. Where the right to collect fees in respect of the use of any market or other immovable property is leased out by the Panchayat Union Council, necessary entries should be made in the Register of Revenue-yielding properties and the Miscellaneous Demand Register, immediately after the sales have been confirmed.

Revenue managed departmentally.

34. The following kinds of revenue may be managed departmentally :—

Market fees.

Fisheries.

Ferry rents.

(1) Where any market, cart-shed, slaughter-house or fishery is managed departmentally, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the Commissioner.

(2) The tickets shall be printed in foil and counterfoil in different colours for different rates of fees, the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped with the common seal of the Panchayat Union Council in the presence of the Commissioner or any officer authorized by him in this behalf.

(3) A register in two parts shall be maintained in the Union Office in respect of these tickets.

The first part shall be a stock register, similar to Form No. 2 showing the number and value of each kind of tickets, received from the Press or returned by the collecting officers from time to time, the issues to the collecting officers and the balances remaining in the office.

The second part shall be a personal ledger account for each officer entrusted with the collection of revenue by means of these tickets. The account will be debited with the number and the value of each kind of ticket issued to the collecting officer and should be credited with the amount of his collection paid into the Panchayat Union office. Such remittances shall be made by the collecting officer every day if he resides in the headquarters of the Panchayat Union or within three miles therefrom and twice a week in other cases. They shall be accompanied by chalans in Form No. 5 with the details noted on obverse of that part of the chalan meant for retention in the Panchayat Union Office.

(4) Where the ticket has been completely used, the counterfoils shall be sent to the Panchayat Union Office for check with the actual credits. Before a new ticket book is issued the old ticket book with all the counterfoils should be surrendered and the surrendered counterfoils should be kept by the manager under the safe custody.

(5) The collecting officer shall also keep an account of the tickets entrusted to him and the collections made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at regular intervals by the Commissioner or the manager who shall certify to such verification.

(6) If any building belonging to a Union Council is rented out or if any land or other immovable property belonging to such council is leased out, prompt recovery of the rent of such building or the amount due under such lease shall be watched through the Miscellaneous Demand Register.

Avenue Produce.

35. A register should be maintained in Form No. 7 in the Panchayat Union Office for all avenues which are within the Panchayat Union limits and jurisdiction and it should show the number of fruit-bearing trees of each kind on each mile of a road and also the trees standing on porambokes transferred to its control. This register should be corrected from time to time as new trees are grown or dead trees are removed. Sales should be conducted by the Commissioner or any other responsible officer, authorized on that behalf and confirmed by the Panchayat Union Council. No lease of avenue produce should be granted for more than three years at a time.

Register of Miscellaneous Sales.

36. This register in Form No. 8, is intended for the record in the Panchayat Union Office of transactions connected with the sale of avenue clippings, old stores and materials, produce of lands and gardens, sale of land, etc., other than cases in which regular agreements are taken and should be maintained in the Accounts Branch. Leases of avenue produce should not be entered in this register. The entries in the first five columns should be made as soon as orders have been issued, for the sale. The entries in the register should be supported by sale list. All amounts outstanding at the end of the year should be carried forward on the next year's register.

Choultry Receipts.

37. The Choultry Book in Form No. 9 should always be kept in the rest house or choultry in charge with the watchman or maty. Travellers should be requested to note the dates and hours of their arrival and departure and to make payments before their departure in accordance with the scale fixed by the council, which should be stated in a notice to be hung up in the choultry, and to note the payments made by them in the proper column of the register with their initials.

Licences and Permissions.

38. The applications for licences and permissions under sections 111 and 112 of the Act should be accompanied by the chalans in support of the remittance of the prescribed fee. Field officers should be required to submit lists in Form No. 10 of such places of business immediately after the commencement of every year, and any person shown in the lists who may not be found after enquiry to have taken out proper licences should be prosecuted. Persons shown in the subsequent monthly reports of field officers (Form No. 11) as not having taken out licences should also be similarly prosecuted. If any amounts due are not collected during the year and are also not written off they will be entered in the Miscellaneous Demand Register in the next year.

39. All licences should be issued in the same Form No. 12. They should be entered consecutively in the register of licences and permissions in Form No. 13. If it is necessary to supply the licence with a statement of the conditions subject to which the licence is granted such conditions should be printed from a local press and supplied with licence to the party concerned.

40. The amounts received along with the applications are not legitimately due to the Panchayat Unions, they should first be taken credit under "Deposit and Advances, Deposits—Fees for licences and permissions under Sections 111, 112 and 114 of the Act."

41. If the licence is refused, the amount paid by the parties may be refunded. If the licence is granted, the amount concerned should be adjusted and credited to the account of the concerned village panchayat in the Village Panchayats Consolidated Fund Ledger by debiting "Deposits and Advances—Deposits—Fees on licences and permissions under Sections 111, 112 and 114 of the Act."

42. A subsidiary register should also be maintained Village Panchayatwise in Form No. 13-A. The entries in this register should be made (1) at the time of receipt of the amount of fee for licences and permissions and (2) at the time of granting or refunding the licence or permission.

Fees for Licences under the Madras Places of Public Resort Act, 1888.

43. The income under this item is due to the Village Panchayats. Applications received for these should be required to be verified by the Field officers in regard to extent and other particulars. Licences in Form No. 14 should then be issued by the Commissioner and recorded in a separate column in the register of licences and permissions in Form No. 13. Licences for places of public resort or entertainment granted under Section 7 of the places of Public Resort Act, 1888, shall be of two classes—

(i) Annual and (ii) Temporary. A licence once granted may be renewed at the discretion of the Commissioner.

The accounting procedure is the same as that detailed in paragraphs 41 and 42 above. This does not apply to licensing of Cinemas under the Cinematograph Act.

Register of Encroachments (Form No. 15).

44. This register is intended for recording all encroachments on road sides and other porambokes within the Panchayat Union area, whether permanent or temporary, noticed and reported by the Field officers.

Register of encroachment fees.

45. Cases of encroachments, whether sunshades, balconies, steps, drain coverings, etc., licensable under section 82 of the Madras Panchayats Act, 1958, should be picked out from the Register of Encroachments (Form No. 15) and brought into the Register of Encroachment Fees which should be maintained in Form No. 16 in the Accounts Branch.

46. The amount of licence fee due in respect of each encroachment as entered in the Register of Encroachment Fees should be noted both in the notice for payment, and in the application for renewal of licence. The field subordinates should serve the notice for payment, getting the signature of the party in the originals, and at the same time, deliver the application in (Form No. 17) after obtaining the signature of the party. They should simultaneously collect the licence fees, granting temporary receipt in Form No. 18 to the parties for the amount so collected and remit the amount into the Panchayat Union Office to the credit of the Panchayat Union once a week. On receipt of remittances in the duplicate receipts, licences should be issued.

47. Leases of road sides and street margins should be picked out from the Register of Encroachments and entered in the Miscellaneous Demand Register, to watch the recovery of the lease amounts.

Prosecutions and Fines.

48. Fines realized by Courts under the provisions of the following enactments are creditable to the Panchayat Unions concerned :—

Madras Panchayats Act, 1958.

Nuisance under the Indian Penal Code, 1861.

Madras Town Nuisance Act, 1889.

Madras Births and Deaths Register Act, 1899.

Places of Public Resorts Act, 1888.

Madras Prevention of Adulteration Act, 1954.

Madras Public Health Act, 1939.

Madras Entertainment Tax Act, 1939.

In all these cases the fines levied by the magistrates are collected and credited to the State funds in the first instance and then are paid to the Panchayat Unions concerned by crediting into the treasury to their account.

The magistrates will also furnish to the Panchayat Union at the end of every month; a statement showing the fines awarded and the amount of fees collected and remitted into the treasury. The correctness of " the amount credited in the treasury " should be verified with reference to the statements received from the magistrates.

The responsibility for reconciling the figures relating to the fines, fees, etc., collected by courts and payable to the Panchayat Unions rests with the Commissioners. For this purpose, they should depute one of the clerks of their office to the office of the Sub-Magistrates in the first week of every month.

Register of prosecutions.

49. This register should be maintained by the clerk dealing with licences in Form No. 19 and it is a complete record of all prosecution launched and is intended to watch the progress of prosecutions and the realisation and adjustments of fines. This register should be reviewed periodically by the Commissioner and his initials affixed in token thereof.

50. Any collections in dispensaries should be remitted into the Panchayat Union Office to the credit of the Panchayat Union once a week with a chalan in Form No. 5 showing the details. The duplicate copy of the chalan should be retained in the Panchayat Union Office for file.

Vaccination Receipts.

51. All applications for vaccination at home should be numbered consecutively and filed in a separate file. The collection will be made by vaccinators, who will give receipts in Form No. 21 which should bear printed consecutive numbers. The collections should be remitted at least once a week to the credit of the Panchayat Union Office.

Writes-off and Remissions.

52. The distinction between remissions and writes-off should be carefully noted. Writes-off are for amounts which the council (for reasons which should be duly recorded) found irrecoverable. While all exemptions in whole or part and the demand granted temporarily, in respect of lease amounts should be classified as remissions. When writes-off and remissions can be sanctioned by the Panchayat Union Council subject to the limits if any prescribed by Government. The particulars of writes-off and of remission should be recorded in the Register of Writes-off and the Register of Remissions in Form Nos. 22 and 22-A.

CHAPTER III—EXPENDITURE.

Voucher.

53. Vouchers for payments should always be in the prescribed forms and care should always be taken to keep a sufficient stock of these in hand.

Payment to illiterate persons must be attested by one or more witnesses.

The amount of each voucher should be entered in words as well as in figures; and care should be taken not to leave space for fraudulent alterations before or after either entry.

All corrections and alterations in vouchers should be attested by the initials of the officer or persons signing the bill, while those in the pay order should be attested in the same way by the Commissioner. No document bearing an erasure should on any account be accepted.

54. All vouchers for expenditure should be placed before the Panchayat Union Council either before or after payment; for scrutiny and admission of the charges.

55. All payments out of the Panchayat Union Funds in respect of the bills presented to the Panchayat Union shall be made only after the bills are passed by the Commissioner. Except in the case of petty contingent expenditure incurred from the Permanent Advance, all payments shall be made only by means of cheques drawn on the treasury or bank in which the moneys of the council are lodged.

56. When the Commissioner of the Panchayat Union Council who is authorized to draw cheques against the funds of the Panchayat Union Council lodged in a Government Treasury or bank makes over charges of his office either temporarily or permanently he shall send a specimen of the signature of the relieving officer together with a certificate in the form given below to the Treasury officer or the local official of the bank as the case may be.

Form of Certificate.

Signature and designation of the relieving officer A.B.

I certify that the above is the signature of the officer to whom I have made over charge of my office with effect from the forenoon/ afternoon of (date) day of (month) 19 .

C.D.

Signature and designation of the officer making over charge with date.

Cheques.

57. Cheque books shall be kept in the personal custody of the drawing officer and when a transfer of charge takes place, a note shall be recorded in the cash book over the signature of both the relieved and the relieving officers showing the number of unused cheques and cheque books made over and received by them respectively.

58. The officer in whose custody it is to remain shall satisfy himself that all unused cheques are in the book and that none have been surreptitiously extracted.

59. No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. The practice of retaining signed cheques in the office should not be permitted.

60. Every cheque shall be drawn in favour of the person to whom the money is actually to be paid and self cheques should not be drawn except in the following cases :—

(i) Pay and allowances of establishment.

(ii) Recoupment of permanent advance.

(iii) Replenishment of Panchayat Union cash chest.

61. The amount of every cheque shall be written in words as well as in figures on the cheque and on the counterfoil, and the counterfoil shall be initialled by the person who signs the cheque.

Cancellation of Cheques.

62. When a signed cheque is cancelled, it should be enfaced or stamped "Cancelled" by the Commissioner and shall be destroyed by the Auditor as soon as the accounts for the month in which the cheque was drawn have been audited. The fact of cancellation shall be noted in red ink under the initials of the drawer of the cheque upon the counterfoil and also across the passing order which has been enfaced upon the voucher.

63. If the cheque is cancelled before the cash transactions of the month in which it was issued have been totalled, the entry in the cash book shall be struck out in red ink under the initials of the Commissioner with a note that the cheque has been cancelled.

64. If however the cash book has been totalled and the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book in the treasury column under the head "Refunds of expenditure of previous year"; if, however, the correction is made in the year in which the cheque was issued, it should be posted on the payment side of the cash book in the treasury column as a minus entry under the head of expenditure to which it was originally charged.

65. Cheques are current for three months only. After the expiration of that period, payment will be refused in the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back for being revalidated. No fresh cheque should be issued. The lapsed cheque shall simply be redated and the alterations attested by the Commissioner. A note of the fact of redating shall be entered in the cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts and no further entries shall be made.

66. Separate acknowledgments (stamped where necessary) shall be taken and where disbursements are made in the Panchayat Union office in the last column of the bill and in other cases in the acquittance register in Form No. 23 from each member of staff

to whom any salary or allowance is paid, except where the drawer of the bill is the sole payee and has always furnished the receipt (stamped) where necessary; on the bill itself.

67. Where any member of the staff of a Panchayat Union council makes any payment from any sum drawn by him, he shall, unless a receipt (stamped where necessary), has been furnished on the bill itself ; obtained and attach to the bill a separate receipt (stamped where necessary).

68. Whenever any item of expenditure requires the sanction of any authority higher than the official drawing the bills such sanction shall be obtained and the terms thereof shall be quoted on the bill.

Establishment Bills of the Panchayat Unions.

69. Pay bills shall be prepared in Form Nos. 24 and 24-A as the case may be. Cheques in payment of establishment bills shall be drawn in favour of the Commissioner.

70. The monthly pay bill of the establishment of a Panchayat Union shall be supported either by an absentee statement in Form No. 25 or by a certificate in the bill that no leave has been granted to any member of the establishment.

71. To the first pay bill in which a periodical increment is drawn, an increment certificate in Form No. 26 shall be attached.

72. The pay of an official lent by the Government to a Panchayat Union or transferred to it from any other local body shall be drawn only after the receipt of a last pay certificate in Form No. 27 granted by the head of his former office. Such certificate shall be attached to the first pay bill drawn, after such loan or transfer.

73. The last payment of an employee's pay and allowances or in case he is finally quitting the service of the Panchayat Union at the end of any leave granted to him, the last payment of his leave salary, shall not be made until it has been ascertained that there are no demands outstanding against them. A certificate to this effect signed by the Commissioner shall be attached to the bill in which such pay and allowances or leave salary is claimed.

74. Arrear pay shall be drawn not in the monthly bill, but in a separate bill which shall be quoted in the bill from which the charge was omitted or withheld or on which it was refunded by deduction.

75. The drawer of a bill for salary and allowances shall be personally responsible for the amount so drawn until it has been disbursed to the proper person or persons and their acquittances (stamped where necessary) have been obtained. The Acquittance Register should be in Form No. 23. If the payee does not present himself within thirty days from the date of the drawal of money, the amount drawn, for him shall be refunded by short drawal in the next bill. The amount of salary and allowances drawn shall not in any circumstances, be placed under deposit.

76. When a conveyance, for which a conveyance allowance, is drawn, is temporarily out of use, the conveyance allowance may continue to be drawn up to a maximum period of ten days. In such case the officer or servant claiming the conveyance allowance shall furnish in the certificate information as to the actual number of days on which the conveyance was not in use during the month.

77. Fixed travelling and conveyance allowances shall be drawn in the pay bill of the official concerned and not on travelling allowance bills. To every bill for conveyance allowance, a certificate shall be attached that the conveyance was actually maintained in good order and used by the official concerned during the month.

Establishment Audit Register.

78. (i) In order to facilitate the check of monthly bills for recurring charges, such as establishments, house rent and fixed travelling and conveyance allowance, an audit register shall be maintained in Form No. 30 in the Accounts Branch of the Panchayat Union Office. Each page of this register is divided by horizontal lines into three equal spaces for the record of three years' charges. A page should be set apart for the audit of each section of an establishment, the different sections being entered consecutively and a page for the total charge of the establishment should be left immediately after them when the number of sections exceeds one. The sections in the audit register should exactly correspond with those in the establishment bill. The establishment should be arranged in the order of the major and minor heads of account and a page should be left blank after each major head for the entry of any permanent establishment that may be subsequently sanctioned.

(ii) This register is opened by bringing forward the detailed scale for each section and the total sanctioned pay of the section as finally recorded in the previous year's audit register. The details of the scale of establishment should be recorded in a fly leaf in the following form inserted between the pages of the register :—

Details of appointment and pay in the office of the

					Actual on 1st April				
Appointments.	*Name of substantive holder (asterik.)**	*Minimum.*	*Increment.*	*Maximum.*	*Gross.*	*Income-tax.*	*Provident Fund.*	*Three sets of columns for 3 years as (6) to (8).*	*Remarks.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

* This column is ordinarily not to be used ; but in the case of appointments on progressive pay and in large offices with great divisions, the names of holders of the appointments may be shown. The object is to facilitate comparison with the bills and thus to make audit easier. Names should not be shown except to obtain this result. In the case of very small sections on fixed pay the fly leaf may be altogether omitted, the details of appointments being shown in the body of the register.

The minimum and maximum columns for the detailed scale as well as for the sectional totals should be used only when the pay or part of it is progressive and in this case, each increment, as it is admitted, will be added to the total of the " Actual " column and the pay of the appointment effected altered in red ink, with a note in each case of the date from which the increment has been granted. Alterations of the scale, and of the actual total payable at the time due to orders passed during the currency of the register, should be similarly noted with a quotation of the orders. All entries of orders and amounts in the money columns must be initialled either by the Commissioner or the Manager.

In the column headed " orders of Government " he last general order sanctioning the establishment as a whole should be quoted against the first section only. Any order passed during the currency of the register should be noted against the particular section affected and reproduced in subsequent registers. Budget sanction should not be quited as authority for establishments.

The first of the three horizontal divisions of the page serves for the record of the audit for the first year after which the entries of maximum, minimum and actual will be made in the second space after the same examination as above and the audit continued therein. The third space will be similarly utilized in the succeeding years.

(iii) In **posting the** audit register the amount shown in the column " Net charge for each section " in the establishment bill should be entered against each section. Below this should be entered in red ink with the letter " we " prefixed any amount due but not drawn by reason of absence, etc., to check arrear bills. The amount of fines shown in the establishment bill should be similarly noted in red ink with the letter " F " prefixed to check bills preferred when the fines are subsequently remitted. No subsequent claim not covered by the last two entries or by special authority to utilize savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries should always be begun from the top of the allotted space in order that there may be space for the record of arrear bills and also of sums refunded by short drawal which may be claimed again.

NOTE.—Government or other orders affecting any member of the establishment should also be noted in the audit fly leaf.

(iv) Establishment audit registers run from April to March, and pay is recorded under the months for which it was due, not that in which it is disbursed.

(v) When the payments have been recorded against the sections the amounts posted should be totalled and agreed with the total of the bill, which should be posted on the page set aside for it, without the sectional totals being again detailed.

Arrear Bills.

79. Arrear bills will be passed in the manner above described against the section concerned after reference to the note of amounts due but not drawn, the necessary additions being made to the total.

Temporary Establishment.

80. When sanction is received for a temporary establishment the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned; lines should then be drawn across the pages of the months previous and subsequent to such period, so as to prevent admission by oversight of pay for a period in excess of sanction.

NOTE.—Temporary establishments should be entered in the audit register after the permanent establishment and should not be mixed with them.

Bills relating to the Elementary Schools and Medical Institutions.

81. The pay bills and bills of elementary schools and medical institutions should be signed by the Headmaster and the Medical Officers concerned respectively and submitted to the Commissioner. The bills should after scrutiny by the Accountant be submitted to the Commissioner for being passed for payment.

The amount of pay and allowances of elementary schools and medical institutions should be sent to the Headmaster or the Medical Officer by cheque on the nearest treasury or sub-treasury or by money order. When the payment is by cheque the cheque should be sent by registered post or in such manner as may be prescribed.

The Headmaster and the Medical Officer should obtain the acquittance of each of the payee and submit the acquittances to the office of the Panchayat Union Council.

No pay bills of the establishment of elementary schools or medical institution should be passed for payment unless it is accompanied by the acquittance rolls in Form No. 23-A for the previous month. It is the duty of the Accountant to watch the receipt of the acquittance rolls. The acquittance roll should be filed along with the paid voucher.

Travelling Allowances.

82. Travelling allowances should be drawn in Form No. 35. The travelling allowance of the employees of the Panchayat Union Council and members of the Panchayat Union Council should be scrutinized by the Accountant to see that the claims are correct with reference to the rules issued by Government.

If the rules require the sanction of a higher authority, such sanction should be obtained first before the claim is preferred. The

correctness of the claim should be verified by the Accountant, who shall, after scrutiny submit the bill to the Commissioner for being passed for payment.

Soon after the receipt of a bill, the Accountant shall verify whether the claim is correct. He shall also satisfy himself whether any advance of travelling allowance was drawn and if so he shall deduct the amount of the advance from the bill, if not already done. If the incumbents were drawing conveyance allowance, the proportionate conveyance allowance for the days of the journey should be also be deducted.

No claim for travelling allowance shall be entertained if it is made after three months from the date of completion of the journey to which it relates.

Permanent Advance.

83. The Commissioner will be allowed a permanent advance to pay for contingent charges and all petty items below Rs. 20, which have to be paid in cash. The amount of the advance should be sanctioned by the Council and it should be sufficient to meet the average expenditure of a fortnight. The Permanent Advance will be kept in the custody of the cashier who should maintain a Contingent Register in Form No. 37 in which should be entered each payment as soon as it is made. No payment should be made by the Cashier from the permanent advance until a payment order has been passed on the voucher for it by the Commissioner. When the permanent advance begins to run short, and in any case at the end of each month, a red line should be drawn across the page, the several columns totalled and a re-coupment bill in Form No. 38 drawn up showing the totals under the several major and detailed heads with the numbers of the sub-vouchers making up each of the totals. The grand total of the contingent bill should agree with the cross total shown in the contingent register. The contingent bill should then be placed before the Commissioner who will examine each entry in the register, initial it, cancel the sub-vouchers, sign the bill and pass it for payment.

Refunds of Revenue.

84. No items of revenue received by a Panchayat Union Council shall be refunded without the sanction of the Council. The sanction accorded by the Council shall lapse after one year from the date of grant thereof and thereafter a fresh sanction shall be necessary. Bills for refunds of revenue shall be drawn in Form No. 39. As soon as a refund is made, a note of grant thereof shall be made by the Accountant against the original credit entry in the relevant accounts.

85. Every bill shall be presented to the Manager or if there is no such officer to the Chief Ministerial Officer of the Panchayat Union who shall make it over to the Accountant after registering the bill in the Register of Bills received in Form No. 40. The

latter shall enter it in the Register of Bills passed for payment (Form No. 41) and then check and examine the bill as regards its admissibility with reference to sanction or other documents the propriety of the claim and the arithmetical accuracy. If on such check and examination the bill is found to be correct and in order it shall be placed before the Commissioner for signing the payment order in the bill which shall run as follows :—

Pay by cheque/cash (amount in words and figures) only and debit the (major, minor and detailed heads).

The register of bills received should be scrutinized by the Commissioner once in a fortnight. The register of bills passed for payment should be checked by the Commissioner once in a month.

Contingent Register (Form No. 37).

86. This register will be maintained for all contingent charges incurred. One column should be set apart for each head for which there is a separate allotment, which should be noted at the top. Any charges not falling under these heads should be shown in a column " Unusual charges " which from the nature of the case should not be incurred without previously obtaining a special allotment from the panchayat union. Before the register is brought into use, it will be ruled, and as such payment is made, the date, sub-voucher number, name of the payee and description of the charge will be entered in the three left hand columns and the amount in the proper column (marking of all the others). At the end of each month, the forward total of each column should be made in the contingent register and when the foot of the page is reached, it should be carried forward in ink to the top of the next.

The contingent register should also be totalled up, when for any reason, e.g., insufficiency of the permanent advance or when a transfer of office takes place, it is necessary to submit a bill before the end of the month. In such cases all the charges incurred should be included in the bill.

Register of bills passed for payment.

87. (1) The procedure to be adopted in regard to expenditure incurred in the Panchayat Union Office is to record all bills passed in a register of bills (Form No. 41) which should be maintained by the Accountant.

(2) An index by detail of departments will be prefixed to the above register. The register should be arranged according to account heads. A separate page or set of pages should be set apart for each head of charge. The name of the head of charge and the budget grant or allotment sanctioned for it should be noted at the top of the respective page or pages.

(3) On receipt of a bill, it will be entered in the index under the particular department concerned and a number allotted to it. Numbers will be allotted to bills in consecutive order, irrespective

of the department to which the bill relates. When passed for payment, the bill will be noted in the register in the page set apart for the account head, and this number should be conspicuously noted on the voucher. Particulars of the bills passed should be entered under the respective heads and the Commissioner, as he passes the bills should initial against each entry, payments by adjustments, will be entered in this register in red ink.

Postage and Receipt Stamp Account.

88. This register will be maintained in Form No. 42. When any charges appear in a contingent bill on account of purchase of postage or revenue stamps, the Commissioner before signing the contingent bill should satisfy himself that the postage or revenue stamps have been actually brought to account in the register maintained and should initial the entries in question. Care should also be taken to see that the issue entries are duly supported by corresponding entries in the despatch register. The actual use of revenue stamps will be verified by counting the receipts, etc., to which they might have been affixed. The balance of the register should be struck and verified at the close of each month by the Commissioner or the Manager who should certify to the verification.

Stationary Account.

89. This should be maintained in Form No. 43. The purchases should be made on indents duly sanctioned by the Council. The issues should be acknowledged in the register under the initials of the officer supplied. The balance should be struck at the end of each half-year and verified with the actual stock by the Commissioner or the Manager who should certify to the verification in the register.

Furniture.

90. All furniture received from time to time should be entered in the Register of Tools and Plants in Form No. 44 which should be maintained in each subordinate institution. A consolidated register of tools and plant showing the opening balance, receipts and closing balance should also be maintained in the Accounts Branch.

When the articles are distributed among several institutions subordinate to the Panchayat Union, like elementary schools, a certificate of the existence of all the furniture, etc., should be obtained annually from the head of each institution and checked with the register maintained in the office and discrepancies, if any, reconciled.

An annual verification of the tools, etc., should be made by the Commissioner or other responsible officer deputed for the purpose and a certificate to the effect should be recorded in the register.

The closing balance of the tools, etc., at the end of the year should be struck and carried forward to the register of the subsequent year as opening balance.

Log Book.

91. In order to have a check and control over expenditure on repairs to lorries and other motor vehicles under the control of the Panchayat Unions a log book in Form No. 45 representing an account of the sums spent should be kept lorrywise or vehicle-wise—

(i) so as to make a comparison of the amounts spent on each lorry or motor vehicle in a year;

(ii) to check up frequency or abnormality of repairs in any case;

(iii) to ensure that the sums spent in each year are within reasonable limits; and

(iv) to determine the point at which repairs would prove to be prohibitive and it may be more profitable to purchase a new lorry or a new motor vehicle.

In cases where old parts are replaced, the old parts removed should be accounted for separately by using them for other purposes or selling them in auction for not less than the scrap value. In cases where certain parts are noted as missing, the matter should be investigated in order to fix the responsibility for the loss and to take steps to prevent a recurrence thereof.

In order to determine the point at which it may be more profitable to purchase a new lorry than to undertake repairs of prohibitive costs to a technical officer like the Motor Vehicle Inspector or the Transport Officer should be consulted. In regard to missing articles besides taking action for fixing the responsibility for the loss and for preventing a recurrence thereof, the sanction of the competent authority for writing off the depreciated value of the missing articles should be obtained.

Suits for recovery of dues, etc.

92. For the purpose of showing the particulars of suits instituted, costs incurred, advances made to pleaders and their adjustments on receipt of detailed bills, sums decreed and recovered, a suit register in Form No. 46 should be maintained in the Accounts Branch. Separate pages should be set apart for each suit. In the case of appeals, the entries should be made separately giving a cross reference to the original suit.

The following procedure in regard to the grant of advances to pleaders engaged by the Panchayat Union Councils should be carefully followed :—

(1) Lump-sum advances to pleaders should be avoided.

(2) If advances are applied for, details of the probable expenditure shall invariably be obtained and the amount of advance

strictly regulated according to the needs of each case. The advance granted in respect of each case shall be debited to the head "Advance Recoverable" and shown in the register of "Advances Recoverable". The pleader shall maintain a ledger in Form No. 47 and cash book in Form No. 48 and shall render accounts showing the details of expenditure, so as to enable the Commissioner to effect the necessary adjustments in the accounts.

The Commissioner shall obtain half-yearly returns showing the number of suits pending in the previous year, number filed during the half-year, number disposed of and the number pending at the end of the half-year and compare the entries with those in the suit register.

The suit register shall be reviewed by the Commissioner monthly and a certificate to the effect recorded therein. The Commissioner shall also send half-yearly certificates to the Examiner of Local Fund Accounts in the following form :—

"Certified (1) that the suit register for the half-year ended the 30th September 19 / 31st March —————— has been posted up-to-date, the entries made therein have been duly verified and found to be correct and the other certificate to the effect recorded in the register under date;

(2) that action has been taken, wherever necessary, to file suits as ordered by the Panchayat Union Council and to execute decree by filing execution petitions within the time allowed by law, and that no decree has been allowed to become time-barred for want of action during the half year; and

(3) that necessary action has been taken for the adjustment of advances given to pleaders."

CHAPTER IV—PUBLIC WORKS.

Plan and Estimates.

93. Estimates for works will be drawn up in Form No. 49 and will consist of four parts ; a report, a specification, a detailed statement of measurements and quantities and an abstract showing the total estimated cost of each item.

The rates provided in the estimates should agree with those in the schedule of rates, but if for any reason these are not considered sufficient, a detailed statement must be prepared, showing the manner in which the rates used in the estimate have been arrived at. If the rates are higher than what have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the rates are due to the higher prices of stock, this must not only be stated, but similar details should be given proving the statement and the higher rates will then be sanctioned.

94. In addition to the usual charge of five per cent for unforeseen contingencies, all incidental expenditure which can be foreseen such as compensation for, or cost of land, sheds for workmen and stores, etc., should be separately provided for in the estimates. The amount provided for unforeseen contingencies should not be utilized except under the special sanction of the Commissioner which should be given only when specific charges are not provided for in the estimate are required to be met.

Estimates for new roads should give the rate per mile of each kind of work such as earth work, metalling, etc.

Revised Estimate.

95. A revised estimate should be submitted in the following cases :—

(*a*) when the total sanctioned estimate of the cost is likely to be exceeded in consequence of an increase of rates or increase of quantity being found necessary or from damage caused by floods, rains, etc., or from the necessity of renewing a work executed departmentally or by a contractor under proper sanction when it is condemned by an higher authority, or for any other cause discovered during the execution of the work;

(*b*) when a change of design or plan is considered necessary; and

(*c*) for renewal of a work which was abandoned after partial execution.

Every revised estimate should be accompanied by a comparative statement in Form No. 50 and should be submitted whenever the necessity for it arises and before the completion of the work.

96. A supplemental estimate is necessary when a development of project or work which is not fairly contingent on the proper execution of the work as first sanctioned, is thought necessary while it is in progress. It should be submitted before the additional works are undertaken and should be accompanied by a full report of the circumstances which render it necessary. The abstract should show the amount of the original estimate and the total of the sanction required including the supplementary amount.

Schedule of rates.

97. The schedule of rates for the district as adopted by the Highways Department should be adopted by the Panchayat Unions also for works done to the same specification.

Register of Estimates and Allotments.

98. All estimates and allotments will be entered in this register (Form No. 51 maintained in the Accounts Branch). Separate pages should be set apart for works falling under each of the budget heads. When a revised estimate is sanctioned, the entry relating

to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for " Remarks " opposite the original entry, and a corresponding cross reference should be made opposite to the entry of the revised estimate. Subsequent additions to and deductions from the sanctioned allotments will also be noted with quotation of the orders relating thereto.

Measurements.

99. All work done should be measured at least once a month. In the case of small works, however, the execution of which runs over only a few weeks, it will be more convenient to measure up and pay for the work once for all on its completion and the agreement with the contractors should provide for this when practicable.

Measurement Book.

100. (1) All measurements of work done (whether by means of daily labour or by contract, or of materials received or issued), will be recorded in the Measurement Book in Form No. 52 which should be looked upon as the most important record, since it is the basis of all accounts of quantities.

(2) Outside each measurement book should be noted the exact period to which it appertains thus : " From 13th July to 18th December 1954 " the earlier being that on which it was brought into use, and the later that on which it was completely filled in and returned to the Panchayat Union Office. The pages of the book should be machine numbered, and no page should, on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and the correction thus made should be intitialled. The entries in the measurement book should be made in ink.

(3) The situation of the work must be clearly described, so as to admit of easy identification and check, and measurements should be written up and rendered complete by calculating the quantities.

(4) From the measurement book, all quantities should be clearly traceable into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded. When a contract certificate or bill is presented at the Panchayat Union Office, the entries regarding measurement should be checked with the measurement book, the number of the voucher as well as the date of entry will be endorsed upon the entries in the measurement book and the endorsement initialled by the Commissioner or the Manager.

(5) All the measurement books should be numbered serially. The eventual return of all measurement books to the Panchayat Union Office for record must be insisted on.

(6) The Commissioner will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted, or muster rolls prepared.

Check-measurement.

101. (1) All work executed or materials supplied under the supervision of the Panchayat Union Authorities should be check-measured by the authorities empowered on this behalf. The fact of check-measurement should invariably be noted under the signature of the check measuring officer with the date or dates of check-measurement, both in the measurement book against the measurements taken and recorded by the Officer-in-charge of the work in the contract certificate on which final payment is made. The check measuring officer should also record on the latter, a certificate that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

(2) No materials should be spread on roads until they have been duly check-measured.

102. Payments for the spreading of metal on roads should be made with reference to area in the case of new works and the thorough remetalling or roads to their full width and with reference to cubic unit in the case of patch repairs. In the former cases, the actual area of the metalled portion of the road spread should be measured and payment made accordingly. The quantity spread which should be shown as issue in the Road Metal Statement in Form No. 53 need not necessarily be the arithmetical result of the area spread multiplied by the estimated thickness, owing to uneven thickness in actual spreading.

Payment to contractors and contract certificate.

103. Payment for work done or materials delivered should be made as a rule on a contract certificate in Form No. 55 showing the quantities and value of work executed, the quantities entered being duly attested by the Engineer, Supervisor or Overseer. Such payments will be treated as payments on account subject to adjustment on the final bill in Form No. 55-A.

Payments to contractors and suppliers should be made by means of cheques drawn in their favour. Such cheques should be delivered to them direct and not through the Engineer, Supervisor, Overseer or Maistri.

Every payment to a contractor should be on account of some particular work and not on general account. Advances are not also permissible. Payments in anticipation of measurements should also never be made.

Whenever a payment is made to a contractor, the whole quantity of the work executed up-to-date, on account of which the payment is made, should always be shown in the contract certificate. When a work has been check-measured before payment, the fact should be noted in the contract certificate.

Contract certificate should not be paid until they have been carefully checked in regard to measurements with those recorded in the measurement books and in other respects with estimates and agreements.

Reimbursement to contractors of the amount paid by them on account of tolls or seigniorage otherwise than through rates is strictly prohibited.

Scrutiny of bills.

104. Before the bills for work are passed for payment, they should be examined by the Accountant in every respect, special attention being paid to the following points :—

(i) That the bill is in proper form with the necessary certificates and has been signed by the proper person or persons;

(ii) that it is for a charge covered by proper sanction;

(iii) that the arithmetical calculations are correct;

(iv) that it contains no erasures or unattested alterations;

(v) that the charge is not debited to a work other than that on which it is incurred for want of an allotment or sanction;

(vi) that the contract certificate is accompanied by a measurement book containing an abstract of the certificate at the end showing the total quantity and value of the different description of works charged for as also the total previous payments and deductions made in the year on account of the work, as shown in the contract certificate;

(vii) that the quantity of any work shown in the measurement book is the arithmetic result of the measurement thereof;

(viii) that the requisite details as regards locality, lead, size, and description of materials have been given in the measurement book;

(ix) that in the cases where measurements have been recorded up-to-date, the quantities since last certificate as noted in the contract certificates are correct with reference to previous measurements, as seen from measurement books;

(x) that the check-measurement certificate has been recorded in the case of final bills both in the contract certificate and the measurement book in the manner prescribed;

(xi) that the rates do not exceed those provided in the contract agreements, sanctioned estimates and the schedule of rates, as the case may be. In the case of works for which no rate is provided for in any one of the above documents, the Engineer should personally examine the rate included in the bill and sign a certificate on it that the rate is reasonable;

(xii) that all the previous payments on account of the work have been detailed, and that the necessary deduction has been made on account of securities, fines and other disallowance, if any;

(xiii) that in the case of charges for cartage and spreading of metal, the quantities are not in excess of those shown as balance in the metal statement for the previous month plus any quantities the collection of which might have been paid for in the current month;

(xiv) that in the case of nominal muster rolls there has been no undue delay in paying mazdoors; and

(xv) that the rates at which departmental work is valued are not more than what is allowed to contractors for similar description of work.

105. The accounts relating to contractors should be kept as personal account and a separate folio should be opened in the personal ledger in Form No. 57 for each contractor. The entries in the debtor side show the payments made to the contractors and those on the creditor side, the value of work done as shown in the contract certificates passed from time to time. The account should embrace all transactions to which the contractor is a party, whether relating to one or several works, or the materials purchased from him and should show the number and amount of each passed bill and certificate with a brief entry of the name of the work, the number and amount of each cheque and the balance due to or from the contractor on account of each work not settled up in full. When there are balances due to contractors or more than one certificate, the amount due on each certificate should be detailed in the ledger. The value of materials made over to a contractor should be debited to his account and receipt for the value thereof taken from him in support of the debit. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Panchayat Union Office. The accounts of the contractors should be closed without delay on the completion of the contract.

NOTE.—(1) The ledger should be maintained by the Accountant of the Panchayat Union Office.

(2) When contractors are paid up in full on completion of each work, the contractor's ledger need not be maintained.

Departmental execution of works.

106. (1) When works are done by daily labour, the basis of the account will be the nominal muster roll in Form No. 61 which will be kept separately for each gang of labourers for a week, fortnight or a month as may be found convenient.

NOTE.—Muster rolls should never be prepared in duplicate and all entries in them should be made in ink or in indelible pencil.

(2) When works are executed departmentally, the rates at which such works are valued and paid for should not exceed those allowed to contractors for similar classes of work.

(3) The nominal muster roll must be written up daily by the subordinates deputed for the purpose, before the labourers begin work. It is intended to be used in the case of all classes of coolies, including avenue coolies.

(4) In opening the nominal muster roll, the work people should be mustered in order and their names taken down according to their classes and rates of wages, the names of the higher paid men being entered first and so on down to the lowest; a little space should be left after each group of names to provide for the entry of the names of additional labourers who may be engaged before the close of the period for which the muster roll is kept.

(5) The daily presence or absence of each labourer will be denoted by the insertion of the letters " P " or " A " as the case may be, against his name. The sum of the figures brought out in the column " Total " will represent the total number of days each labourer has been present.

(6) The muster roll should be closed immediately after the close of the week or other period for which it is kept and the labourers paid as soon after as possible.

(7) The paying officer will make the disbursements, note the date of the payment and enter his initials, opposite the name of each labourer paid. The disbursement certificate at foot of the nominal muster roll will then be signed by the officer witnessing the disbursement. The disbursement should invariably be made by the Junior Engineer/Supervisor.

(8) Wages not claimed within three months of their falling due should only be paid under the written orders of the Commissioner.

(9) In paying daily labourers, the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to " Establishment " will be considered as daily labourers and their pay will be charged

to the works on which they are employed. In the case of permanent road mazdoors, however, no distribution need be made to the several road works concerned. Their wages may be debited to "repairs communications".

NOTE.—In cases where the wages of mazdoors are not directly debited to specific works but are shown in a lump under some head of account, the sanction of the Government should be obtained for the employment of hands entertained for periods in excess of two years.

(10) In Part II will be exhibited an abstract the value of the work done as compared with the cost of labour employed. If however, the work is of a petty nature, and in consequence not susceptible of measurement, this part need not be filled up but in lieu thereof, a certificate should be furnished, that the work turned out is worth the amount paid for it.

(11) Details of measurements will be recorded in the measurement books which should be forwarded to the Panchayat Union Office with the nominal muster rolls, in the same manner as in the case of works paid on contract certificates.

(12) The column "Father's name" should be invariably used in cases where the identity would otherwise not be sufficiently established as when two or more men bear the same name.

(13) In cases where maistries are employed for general purposes and not on particular description of work, their pay may be drawn separately on establishment bill forms and no attempt should be made to distribute it amongst the different Panchayat Union heads of the work which they may supervise.

Imprests.

107. When disbursements are made by the Engineer, Supervisor or Overseer they may be provided with standing imprests, the amount of which should be fixed by the Council subject to such restrictions as may be imposed by Government from time to time.

Payments for labour and for materials purchased will ordinarily be made by the Engineer directly from the imprest.

Accounting of imprest.

108. (1) The imprest given to the Engineer from time to time will be debited to "Advances recoverable" and entered in the "Register of Advances Recoverable" as advances made to the Panchayat Union Engineer for departmental works and its adjustment watched in the Accounts Branch. The Engineer will maintain one imprest account in respect of all departmental works in Panchayat Union Form No. 62. All payments made by him whether for materials purchased for the specific work or for labour should be recorded in this register, classified for each work separately, giving imprest voucher numbers in the order of payment.

This account will be closed when the imprest begins to run short and in any case at the end of each month and a copy thereof sent to the Commissioner along with the connected vouchers, whereon should be noted a reference to the relevant sanctioned estimate and a copy of the materials account together with an application for additional imprest is required if any. A statement showing, the materials taken from the stores and used on work should also be forwarded. The accounts branch will check the imprest vouchers with reference to the estimate and schedule of rates as also the correctness of the imprest will, if necessary, be sanctioned by the Commissioner. Disallowance, if any, made should be communicated to the Engineer to enable him to make a note of it in his imprest account, raise the imprest balance to that extent and to take such further action as may be necessary in the matter.

Adjustment in accounts.

An adjustment voucher (transfer entry voucher, crediting " Advances Recoverable " and debiting the respective work) will then be prepared in the accounts branch, enclosing the imprest vouchers to the extent they have been passed, showing the expenditure against each work separately. The month's expenditure will then be posted in the Register of Estimates and Allotments.

In the case of materials transferred to a work from other works or from general stock besides making entries promptly in the accounts of materials adjustment vouchers should be prepared and sent to the accounts branch immediately after the materials are transferred. It will be the responsibility of the accounts branch thereafter to see that the necessary adjustments is carried out in the month in which the transaction takes place in the accounts and the Register of Estimates and Allotments.

Miscellaneous supplies.

109. All articles or materials purchased for departmental works will ordinarily be paid on bills in Form No. 63 supported by supplier's bills. If it is not possible or convenient to obtain from the supplier a receipt in the above form, the receipt given by the supplier may be accepted, but for the purpose for which the articles were purchased and a certificate as to the actual receipt of the materials, the correctness of the claims, the quality of the supplies and the reasonableness of the rate as provided in the bills should be recorded on the receipt.

Stock Account.

110. A stock account of materials should be maintained by the Engineer or Overseer giving a continuous record of the receipts, issues and balances, this account should be maintained separately for each work in Form No. 53. Supplies or road metal and other materials purchased separately for each work should be entered as receipts and issues for the work as expenditure, the balance being

arrived at in the column provided for the purpose on the completion of the work or at the end of the month, whichever is earlier. When materials are transferred from one work to another, they should be shown as minus entries in the accounts of the former work and as receipts in the account of the latter, necessary indication being given to the other work in each of the two accounts. Where materials are used, from general stock, the receipt for individual works should be entered in Form No. 53 the necessary debit being given to the general stock account.

Road Metal Statement.

111. Road metal should be charged off finally against the estimates in which the collection of it has been sanctioned. At the end of the month, the Overseer or Supervisor should submit a statement in Form No. 53 showing the receipts and issues of road metal during the month and the balance at the road side at the end of it for each mile of every road. The receipts should be checked with the payments for collections of metal and the issues with those for spreading. At the end of the year the Commissioner should satisfy himself of the actual existence on the road sides of the unused balance of metal shown in the metal account for March. For this purpose, he should either himself measure the stock of metal on the road side at the end of the year. All differences found should be brought to the notice of the Council for such orders as it may consider necessary. The balances as finally settled will form the opening balances for the next year's return, and credit should be taken for these in the estimates for that year.

CHAPTER V—DEBT HEADS.

Advances.

112. Advances are of two kinds, viz., Permanent Advances and Other Advances. The former should be allowed to the Commissioners or Engineers or and other officers who incur petty expenses which required to be paid at once before money can be obtained on regular bills. Other advances should be made only in rare cases and with the special sanction of the Council.

Permanent Advances.

113. A portion of a permanent advance should never be refunded. If it is desired to either increase or decrease the amount of the advance, it should be refunded in full and the revised advance drawn.

If, during the course of a year, a permanent advance changes hands, the receiving officer should sign and forward to the office an acknowledgment that he has received the full amount of the advance from the officer whom he relieves.

Every permanent advance must be duly acknowledged as follows before 5th April of every year :—

" I hereby acknowledge that the amount of rupees (words and figure)

being the permanent advance in my hands is due from, and has to be accounted for by me."

Permanent advances should be entered in a register in Form No. 64 which should be maintained by the Accountant.

Other Advances.

114. For other advances a register will be maintained in Form No. 65. This register should be maintained by the Accountant.

All the balances outstanding at the end of the previous year will be first entered in it and then each advance made during the year will be entered as soon as it is made. The total of the advances made during every month as shown in this register should be agreed with the corresponding total shown in the Posting Register, and the former should be initialled by the Commissioner or Manager in token of such agreement. When an advance is recovered in cash or adjusted by deduction from a bill or by transfer adjustment, the amount should be noted against the original advance in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries should be totalled at the end of the month and the total agreed with corresponding credit under " Advances " in posting register and initialled by the Accountant and the Commissioner. The register should be balanced at the end of the year and the outstanding balances carried forward to the next year.

Deposits.

115. Deposits of Panchayat Union Councils are generally of the following kinds :—

(*a*) Contractors' deposits for the fulfilment of their contracts.

(*b*) Earnest money deposits of tenderers.

(*c*) Renters' deposits for the punctual payment of kists.

(*d*) Fees on licences and permissions under sections 111, 112, and 114 of the Act, collected on behalf of village panchayats and pending adjustment to the account of village panchayats.

(*e*) Other deposits for sums which cannot be brought to account under any revenue head.

Register of Deposits.

116. A register of deposits received by the Panchayat Unions in cash should be maintained in Form No. 66. Separate sets of pages will be set for each of the classes of deposits referred to in the above paragraph.

Each part of the register will open with the details of the previous year's outstanding balances as shown in the previous year's register. The deposits received during the year will then be entered in the register as each transaction occurs. At the end of the month the total of the deposits received during it should be made and the total reconciled with the corresponding figure in the Posting Register and initialled by the Accountant and the Commissioner. Repayments in cash or by transfer should be noted against the original credit in the column for the month in which the refund is made and a total of the postings should be made at the end of the month and agreed with the corresponding figure in the posting register.

117. For deposits on account of licences and permissions a subsidiary register in Form No. 13-A will be maintained. Separate pages will be set apart for each village panchayat—(*vide* paragraph 43 supra). This register will be checked with the register of licences and permissions and the amounts will be credited to the village panchayats as and when licences and permissions are granted. Such a review should be done once in a fortnight by Extension Officer for Panchayats.

118. Refunds of deposits in cash should be made on vouchers in Form No. 39. They should be passed for payment only when the Commissioner has satisfied himself by a reference to the register that the deposit is actually outstanding which should also be certified to by the Accountant.

The following items should not be credited to any deposit head of account :—

(*a*) Sums that can be clearly brought to account under any revenue head;

(*b*) pay, pension, leave salary or other allowances; and

(*c*) fines.

119. No item shall be credited to any deposit head of account except on the written order of the Commissioner.

120. At the end of each year, any deposit or balance thereof shall be credited to a revenue head of account, if it has remained unclaimed for a period of three years from the date on which it became repayable or in case the deposit has been received in cash and the deposit or balance thereof does not exceed one rupee, if it has remained unclaimed for a period of one year, from the date on which it became repayable. The deposits lapsed should be noted in the register of deposit lapsed in Form No. 67.

DEPOSITS AND ADVANCES.

Submission of returns.

121. The Commissioners of Panchayat Unions should see the pendency under " Deposits and Advances " is kept at the minimum and that all adjustable items are adjusted in time. They should also forward to the District Inspector of Local Fund Accounts concerned on the 15th May and the 31st October of every year a statement for the preceding year showing the deposits which are one year old in the case of items of one rupee and less and more than three years in the case of other items but have not been allowed to lapse and pending items of advance which are more than one year old at the close of the half years ending with 31st March and 30th September respectively, giving detailed reasons for their pendency.

Similarly a half yearly return of advances pending should also be submitted in the following form :—

Panchayat Union.

Half-yearly statement showing items of pending advances as on 31st March/30th September of the year.

PART I.

Advances granted to officers and servants of panchayat union councils, such as advance of pay, advance of travelling allowance, advance for purchase of conveyance, advance for purchase of mosquito nets, advance, etc.

Date of advance and voucher number.	*Name of officer or servant to whom the advance granted.*	*Designation.*	*Purpose of advance.*
(1)	(2)	(3)	(4)

Amount originally granted.	*Amount adjusted or recovered so far.*	*Balance pending adjustment.*	*Reasons for pending.*
(5)	(6)	(7)	(8)

PART II.

Other advances such as those relating to law charges, execution of works, supply of materials, supply of forms and stationery and other items not falling under the categories specified in Part I.

Date of advance and Voucher number.	*Purpose of advance.*	*Amount pending adjustment.*	*Reasons for pendency and action taken for adjustment.*
(1)	(2)	(3)	(4)

Certified that particulars shown in Parts I and II are correct and that the totals agree with the total outstanding in the advances recoverable register closed on

Commissioner.

Investments.

122. A register of investments held by the Panchayat Unions as its property should be maintained in Form No. 68 by the Accountant. This will show all investments belonging to the Panchayat Union, the purpose for which each is held being stated in the column provided for the purpose and the orders of Government, if any, being quoted against each. No investment should be written off this register unless disposed of absolutely by sale or otherwise. The total amount of the investment should be verified annually.

This register will show the interest due and the interest realized from time to time. At the end of the year, an abstract showing the amount of interest due, realized and balance should be recorded over the signature of the Commissioner. The balance of investment at the close of the year should be carried forward as the opening balance for the next year.

Before the end of the month following each half year the Commissioner of the Panchayat Union should take out all the securities such as National Savings Certificates, War Bonds, Government Promissory Notes, Debentures, etc., and verify them with the entries made in the Register of Investments. After such verification, he should certify in the register that all the securities entered therein and remaining uncashed on that date, are available and that action has been taken to realize all amounts of interest and principal which have fallen due.

Loans.

123. The following registers and records should be maintained by the Accountant to record the transactions relating to loans :—

(1) Register of Loans—(Form No. 69) showing the receipts from the loans; the repayment thereof and the payment of interest thereon.

(2) Appropriation Subsidiary Register (Form No. 70).

Security Deposits.

124. A separate register will be maintained in Form No. 71 of all security and other deposits not paid to the Panchayat Union in cash, namely, deposits in Savings Banks, Government Promissory

Notes, other debentures, etc. The amount of security provided by Panchayat Union servants in landed property, and not the value of the land pledged, should also be shown in this register as also personal securities. The last two classes of deposits should be entered in separate pages of the registers. Particulars should be given in column 9 as regards the number of the promissory notes or savings bank pass books, the nature, extent and position of landed property, their names and address of the sureties in the case of personal security, besides information as to whether title-deeds, non-encumbrance certificates, etc., have been filed. At the end of the year the Commissioner or Manager should verify all the balances with those shown in the Savings Bank pass books or with the Government promissory notes and debentures. A certificate of such verification should be recorded in the registers.

Provident Fund.

125. The accounts and registers relating to the Provident Fund of the Panchayat Union employees shall be maintained in the Accounts branch. The Accountant is responsible for their proper and correct maintenance.

CHAPTER VI—FUNDS AND ACCOUNTS.

126. (1) The funds of Panchayat Unions have been broadly classified as follows :—

(i) General fund dealing with General revenues and administration, communications, health and welfare including medical relief, health protection, sanitation and birth and deaths, remunerative enterprises including markets, land development and unreserved forests and transactions relating to deposits and advances.—

(ii) Education fund relating to the opening and maintenance of elementary schools, provision of midday meals and payment of grant to private elementary schools.

(iii) Production fund dealing with transactions relating to agriculture including irrigation, animal husbandry including fisheries and Khadi and Village Industries.

Each of the funds will have an ordinary capital and a capital account.

(2) *General fund.*—This fund may be divided into three accounts, viz., General Account, Deposits and Advances Account, and Endowments Accounts pertaining to objects other than Education.

(3) *Education fund.*—The fund will comprise of three classifications, viz.,

(i) Education account;

(ii) School meals account relating to the provision of mid-day meals; and

(iii) Endowments account pertaining to objects connected with education. The School Meals Account has to be kept separately in view of its importance as well as the special nature of the financial arrangements relating to them.

Remittances into the panchayat union office.

127. All moneys due to the panchayat unions by way of licence fees, kist amounts, etc., should as far as possible be remitted by the parties into the panchayat union office by means of a miscellaneous chalan in form No. 5 in duplicate. The chalan should first be presented to the Accountant for preliminary scrutiny. The chalan will after verification by the Accountant be sent to the cashier, who should (i) receive the cash, (ii) initial the chalan in token thereof, (iii) assign the chalan, a number which will correspond to the number in his chitta (Form No. 72) and (iv) stamp the chalan. The chalan shall thereupon be sent to the Manager who shall sign the chalan in acknowledgment of the receipt of the money, enter the chalan number and the amount received in his number book (Form No. 73) for receipts and return the original of the chalan to the remitter and pass on the duplicate to the Accountant at the end of the day after the chalans have been verified with the chitta and the number book at the closing of the accounts for the day. The duplicate copy of the receipted chalan should be retained in the panchayat union office.

128. In cases where licence fees are collected by the field officers themselves, the amounts collected by them should be remitted periodically into the Panchayat Union Office along with the chalan in duplicate in Form No. 5. The receipted chalan will be returned to the Field Officer and the duplicate retained in the panchayat union office. The accounting procedure in respect of these remittances will be the same as that for remittance by private parties.

129. The duplicate copies of the chalans will be sent to the Accountant for making necessary entries in the registers of Accounts. They should be kept in the custody of the Accountant. The cash balance of the panchayat union should be verified by the Manager at the end of each day and the fact recorded in the cash book.

130. The cashier will maintain a record of the money received by him in a panchayat union chitta in Form No. 72.

131. Revenue brought to credit by transfer adjustments should find no place in the cashier's chitta, nor should it include any amount adjusted in the treasury as for instance Government grants, magisterial fines, etc.

132. The chitta should be closed at the end of every day and the total struck and stated in words. It should then be agreed with the corresponding total in the Accountant's Cash Book and book should be agreed and initialled by the Manager. The moneys received should be kept in the Panchayat Union Cash Chest and remitted into the treasury or bank in such manner as may be prescribed by Government. When remittances are made, the amount will be noted in the chitta in the column set apart for the purpose.

Register of miscellaneous receipts.

(Form No. 74.)

133. This register should be maintained in the Accounts Branch. The entries in the register should be made daily from the duplicate of the receipted chalans (Form No. 5) for miscellaneous dues, the transfer adjustments and the treasury pass books in respect of amounts of grants and contributions adjusted by the Treasury Officer. At the end of each month an abstract showing the total amounts collected during the month under each head of account should be prepared and recorded in the register.

Remittances into the treasury.

134. For remittances into the treasury chalans showing particulars of the cash should be prepared by the cashier in triplicate in Form No. 76. The counterfoil will be retained in the office and should be signed by the Accountant as well as the messenger taking the remittance into the treasury. The other two parts will be taken to the treasury with the money and the pass book. After payment, the triplicate will be brought back duly signed by the Treasury Officer and pasted to the counterfoil. Both sides of the pass book will, at the same time, be written up-to-date in the treasury, the entries being initialled by the Treasury Officer and the book returned at once to the panchayat union office.

Pass Book.

135. The pass book is simply a copy of the account kept in the treasury of the money paid in and taken out by the panchayat union, and must, therefore, always be written up only by the treasury establishment by whom the original account is kept. No entries or marks, shall, under any circumstances, be made in the pass book by anyone connected with or working in the panchayat union office. At the close of each month the balance in the pass book shall be struck, the amount written in words and signed by the Treasury Officer. The total of the balance and the amounts of outstanding cheques should be agreed by the Accountant with the corresponding balances shown in the cash book (*see* paragraph

136). The Commissioner should not sign the cash book until such agreements has been effected. The Commissioner should send a certificate of balances as on 31st March to the Accountant-General through the Treasury Officer.

Cash Book.

136. The Cash Book (Form No. 77) should be maintained by the Accountant in accordance with the double entry system of book-keeping. Separate cash books shall be maintained for each of the funds, viz., General, Education and Production funds. The receipts side shall be posted daily from the counterfoils of miscellaneous receipts and the receipted treasury chalans. The grand total of the entries in the cash book will correspond with the total in the register of Miscellaneous Receipts. Amounts remitted into the treasury by the panchayat union in cash should at the time of initialling the counterfoil of the chalan, be entered on the payment side of the cash book in the cash column and on the receipt side in the treasury on blank column. All other payments should be entered in the cash book as soon as the cheque is written up and debited to the proper head of account irrespective of the date of encashment. Payments from the permanent advance should find no place in the cash book. All other payments or withdrawals should be entered in the cash book and those paid out of the cash chest should be entered in the petty cash book. Recoupments of the permanent advance should be entered on the payment side of the cash book, but they should not be shown on the receipt side. All entries of payments in the cash book should show the particulars of the charge as briefly as possible. Adjustments should be entered in red ink in the cash book from the transfer entries as explained in paragraph 137. while all receipts paid into the treasury direct should be entered also in red ink in the treasury column of the cash book from the pass book as soon as it is received. At the end of each month the cash book will be totalled and balanced. A memorandum should also be subjoined by the Accountant showing the numbers and amounts of the cheques outstanding and showing the reconciliation of the closing balance as shown in the treasury column of the cash book with that shown in the treasury pass book.

The reconciliation will be effected thus :—

Closing balance as shown in the treasury column of the cash book.

	RS. NP.	RS. NP.
General Fund	500·00	
Education Fund	500·00	

	RS. NP.	RS. NP.
Production Fund	1,000·00	
	2,000·00	2,000·00
Add—Total of the amounts of outstanding cheques ..		400·00
Revenue credited in the treasury account on account of fines, etc., but not yet credited in the Panchayat Union Account. .. .. — ..		200·00
	Total	2,600·00
Deduct—Money remitted into the treasury and entered in the cash book but not credited in the pass book in the month		400·00
	Balance as per pass book	2,200·00

The balance thus arrived at should agree with the closing balance as shown in the treasury pass book. The Commissioner should make the comparison and sign a certificate about the agreement. The Accountant is responsible for the preparation and submission of this certificate.

Transfer adjustments.

137. These adjustments are necessary for transferring an item from one head of account to another in order to—

(1) rectify an error of classification in the orignal accounts;

(2) adjust an item of expenditure on receipt of a bill against an advance or when an advance is written off;

(3) credit to a head of receipts by debit to deposits a sum adjusted from deposits;

(4) credit to the accounts of individual village panchayats under the Village Panchayats Consolidated Fund of amounts of fees on licences and permissions collected on behalf of the village panchayats under sections 111, 112 and 114 and taken in the first instance under "deposits" before issue of the licences or permissions;

(5) credit to the account of individual village panchayats under the Village Panchayats Consolidated Fund of the share of the proceeds of local cess and Entertainments Tax originally taken credit under general account, general taxation and Miscellaneous Revenue;

(6) adjust refunds of revenue on recoveries of expenditure by deduction from the heads of revenue or expenditure concerned. The proposals for adjustments will be made by the Accountant. Transfer adjustments should always be made as soon as the necessity for them is discovered. For every transfer adjustment a transfer entry will be drawn up in Form No. 78 showing the heads of account to be debited and credited and the grounds upon which the adjustment is made. The entry will be passed by the Commissioner and will then be entered briefly in the cash book in red ink, entries affecting revenue heads being posted on the

receipt side and those affecting expenditure heads on the payment side whether they are debits or credits. Debits to revenue heads and credits to the expenditure heads will be posted as minus entries. The transfer entries will be numbered serially and entered in the transfer entry register in Form No. 79. At the end of each month for the purpose of including the transfer entries in the Posting register, they should be arranged first in order of the receipt heads affected and the amounts should be posted against the heads concerned in the Posting register. They should then be re-arranged according to the payment heads concerned and the figures posted on the payment side of the Posting register. Corrections made by transfer entries should also be noted in red ink in the respective registers of the revenue concerned.

Payment of proportionate share of local cess Entertainments Tax due to Town and Village Panchayats.

138. (1) *Local cess.*—The total amount of the cess will be credited in the treasury accounts by adjustment to Personal Deposit Account No. I of the Panchayat Union concerned. It is the responsibility of the Accountant to work out the proportionate share of the proceeds of local cess due to town and village panchayats under section 115 of the Madras Panchayats Act, 1958. The amounts due to town panchayats should be paid to them by means of crossed cheques. As regards the credit of amounts due to village panchayats the following instructions should be observed. The amounts due to the village panchayats towards their respective share of the cess should be credited to the individual village panchayat on transfer adjustments by debiting " General Taxation and Miscellaneous Revenue " in the General Account and crediting the accounts of the individual village panchayats in the Village Panchayats' Consolidated Fund Ledger, as soon as the allocations of the amounts due to the Village Panchayats are worked out by the Accountant and approved by the Commissioner. Such sums will be shown as a deduction on the receipts side of the Posting register.

(2) *Entertainment tax.*—The share of the proceeds of Entertainment Tax shall be distributed to the Town and Village Panchayats in accordance with the provisions contained in section 13 of the Madras Entertainments Tax Act, 1939, as amended in section 195 of the Madras Panchayats Act, 1958. The Deputy Commercial Tax Officer will communicate to each union concerned sums payable to the Town and Village Panchayats located in its teritory. The total amount shall be credited in the treasury to Personal Deposit Account No. I of the Union concerned. The detailed distribution of the money due to the Village and Town Panchayats will be done in the Union office in the manner prescribed for local cess, viz., by the issue of crossed cheques in the case of Town Panchayats and by adjustments in the case of Village Panchayats.

Petty cash book.

139. Besides the chitta, the cashier will maintain a petty cash book in Form No. 80. On the receipt side of this register he will enter all sums withdrawn from the treasury by means of cheques drawn in favour of the Commissioner, as soon as they have been so withdrawn while the payments made from such sums from time to time should be entered on the disbursement side in chronological order and a number should be allotted to each payment consecutively. As each payment is made, its serial number will be noted against the receipt entry for the voucher concerned in column 6 and the balance still remaining to be paid will be noted in column 13 against the payment with reference to the corresponding entry against the latest payment made on the same account as shown in column 6 of the entry of receipt. If the payment made is other than the first payment on a voucher, the serial number of the payment will be entered not only against the original entry of receipt, but also against the balance shown in column 13 against the latest payment made on account of the voucher concerned. The balance representing the undisbursed cash in the hands of the cashier will be determined by adding up the amounts in columns 5 and 13, against which no numbers are quoted in columns 6 and 14 respectively. The balance should be noted in column 15 at the close of every day and should be verified periodically by the Manager or the Commissioner. The disbursements out of petty cash should be restricted to purposes for which the sums are withdrawn from the treasury. On the last day of the month, a memorandum will be prepared in the register showing the details of the items making up the undisbursed balance and all the undisbursed amounts relating to the previous month will be refunded into the treasury. On the last day of March, all the undisbursed amounts on hand will be refunded. These refunds will be shown in the treasury columns of the cash book, as receipts. Payments from permanent advances or sums received in recoupment of permanent advances should not be entered in the petty cash book.

Posting register.

140. The Accountant will maintain a Posting register of Receipts and Charges in Form No. 81. The receipts portion will be posted from the duplicate of the receipted chalans for miscellaneous dues (Form No. 5) and the transfer entries against the detailed head. The payment side should be posted from the vouchers and transfer entries. These should, first of all, be arranged in order of the heads in the Posting register. If there are more than one chalan or voucher under any head, the several items with the numbers of their respective chalans vouchers should be posted at foot of the Posting register and the total only posted against the head concerned, the two being connected with each other by indicative letters. In such cases the numbers of

the chalans and vouchers should not be posted in the body of the Posting register against the heads concerned, but they should be posted only against the details at foot.

When all the receipts and vouchers have thus been posted, the receipts and disbursements should be totalled and if the posting is correct, the totals should agree with the corresponding totals in the cash book.

Th next stage in the compilation of the accounts is the preparation of a general abstract of accounts. The opening balance should be the closing balance of the previous month and the closing balance should correspond exactly with the total closing balance shown in the cash book.

As soon as the accounts of each month have been compiled, the progressive totals under all the heads should be made in the column provided for the purpose. The totals of the twelve months of the year should similarly be made as soon as possible and not later than 15th April. The annual accounts will be compiled from these totals. If it is found necessary to make any transfer adjustments after the accounts of the year have been compiled, they should be entered at the end of the cash book for the year, and should be posted in the classified abstract in the column headed " subsequent adjustments."

Monthly returns and accounts.

141. From the Posting register the Commissioner shall prepare or cause to be prepared for each month an abstract of the monthly account in Form No. 82-A and forward to the District Inspector of Local Fund Accounts not later than the end of the month following :

Provided that the abstract for the month of March may be so forwarded not later than the 15th May following.

Annual Account.

142. The Commissioner shall prepare or cause to be prepared a detailed annual account of the Panchayat Union in Form No. 82 and forward a copy thereof to the auditor not later than the 15th may following.

Daily Cash Balance Report.

143. The cashier shall at the end of each day prepare a daily cash balance report in respect of the Panchayat Union Cash Chest in Form No. 83. The report shall be signed by the Cashier, Manager and the Commissioner or other responsible officer, remaining in the headquarters and sent to the District Inspector of Local Fund Accounts for each day on the next working day. The balance arrived at should agree with that as per the cash book.

144. The cash balance at the close of each day shall be verified by the Manager and the fact recorded in the cash book and the chitta.

APPENDIX.

Panchayat Union Forms.

Form number.	*Description of forms.*
1.	Register of Immovable Property.
2.	Stock Account of Money value forms.
3.	Register of Miscellaneous Demand.
4.	Register of Revenue yielding properties.
5.	Chalan for remittance of miscellaneous dues into the Panchayat Union Office.
6.	Account of fees managed departmentally.
7.	Register of fruit-bearing avenue trees.
8.	Register of Miscellaneous Sales.
9.	Choultry Book.
10.	Yearly list of places used for industries for which licences are required.
11.	List of persons who have not taken out licences.
12.	Licence for industries and factories.
13.	Register of licences and permissions.
13A.	Subsidiary Register showing fees on licences and permissions collected by the Panchayat Unions and held under deposits.
14.	Licence for places for public resort.
15.	Register of encroachments.
16.	Register of encroachment fees.
17.	Application for licence/lease under section 82 of the Madras Panchayats Act, 1958.
18.	Temporary receipt.
19.	Register of prosecutions.
20.	Notice of prosecution for failure to take out or renewed licences.
21.	Vaccination fee receipt.
22.	Register of writes-off.
22A.	Register of remissions.
23.	Acquittance Register.
23A.	Acquittance Form.
24.	Establishment bills.
24A.	Establishment bills for elementary schools, medical institutions, etc.
25.	Absentee statement.

Form number.	*Description of forms.*
26.	Increment certificate.
27.	Last pay certificate.
28.	Register of probationers.
29.	Register of increment certificates.
30.	Establishment Audit Register.
31.	Service Register.
32.	Statement of immovable property possessed, acquired or transferred.
32A.	Statement of immovable property held.
32B.	Certificate forms.
33.	Leave account of menials.
34.	Application for gratuity.
35.	Travelling Allowance Bill.
36.	Attendance register of members.
37.	Contingent Register.
38.	Contingent Bill.
39.	Refund voucher.
40.	Register of bills received.
41.	Register of bills passed for payment.
42.	Stamp account.
43.	Stock Account of stationery.
44.	Register of tools and plant.
45.	Log book.
46.	Suit Register.
47.	Ledger to be maintained by pleaders.
48.	Cash book to be maintained by pleaders.
49.	Estimate for works.
50.	Comparative statements showing the differences between the original and revised estimates.
51.	Register of estimates and allotments.
52.	Measurement Book.
53.	Statement showing the receipts, issues and balance of materials.
54.	Register of Roads.
55.	Contract Certificate.
55A.	Final Contract Certificate.
56.	Register of Contractors.
57.	Personal Ledger.
58.	Tender Register.
59.	Agreement for supply of goods minimum quantity.
59A.	Agreements for supply of goods specified quantity.

Form number.	Description of forms.
60.	Contract agreement for major works.
60A.	Contract agreement for minor works.
61	Nominal Muster Roll.
61A.	Nominal Muster Roll (Inner sheet).
62.	Imprest Account.
63.	Miscellaneous supply bill.
64.	Register of Permanent Advance.
65.	Register of advances recoverable.
66.	Register of deposits.
67.	Register of deposits lapsed.
68.	Register of investments.
69.	Register of loans:
70.	Appropriation subsidiary register.
71.	Security Register of Panchayat Union Employees.
72.	Panchayat Union chitta.
73.	Number book for miscellaneous dues remitted into the Panchayat Union Office.
74.	Register of miscellaneous receipts.
75.	Register of money orders.
76.	Chalan for remittance into treasury.
77.	Cash book.
78.	Transfer entry.
79.	Transfer entry register.
80.	Petty Cash Book.
81.	Posting register.
82.	Annual Account.
82A.	Abstract of Accounts.
83.	Daily Cash Balance report for the Panchayat Union Cash Chest.
84.	Bill for Medical Grants.

PANCHAYATS—VILLAGE PANCHAYATS CONSOLIDATED FUND—INTEREST DUE ON INVESTMENTS OF VILLAGE PANCHAYATS—PAYMENT INTO THE CASH CHEST IN THE PANCHAYAT UNION.

In paragraph 7, of G.O. Ms. No. 1428, L.A., dated 24th August 1960, orders were issued abolishing the system of each village Panchayat maintaining a separate Personal Deposit Account with the sub-treasury with effect from the date of inauguration of the Panchayat Union in which the concerned panchayats lie and constituting a single Personal Deposit Account (by name the " Village Panchayats Consolidated Fund ") to be maintained by the Panchayat Union Commissioner on behalf of all the village Panchayats included in the Panchayat Union, in the sub-treasury of the taluk in which the Panchayat Union is situated. In order to enable the Panchayat Presidents to draw their day to day requirements of cash and to remit their own collections, a cash chest is maintained in the office of the Panchayat Union by the Panchayat Union Commissioner.

2. A question has been raised as to how the interest realised on the investments made by Village Panchayats in Government securities should be dealt with, as this is not specifically mentioned in paragraph 1 of the Memorandum of Instructions for the maintenance of the Village Panchayat Consolidated Fund appended to G.O. Ms. No. 1428, Local Administration, dated 24th August 1960. The interest realised on the investments made by the Village Panchayats in Government Securities were realised and credited to the concerned Personal Deposit Account maintained at the sub-treasury. With the setting up of the Village Panchayats Consolidated Fund, individual Village Panchayats will cease to have any Personal Deposit Account with the sub-treasury. The Examiner has therefore suggested that the sub-treasuries should pay the interest on the securities to the Village Panchayats concerned, which should realise it in cash and treat such realisations on a par with its other revenues or receipts it may collect, and pay them into the cash chest in the Panchayat Union in the manner prescribed.

3. The Government accept the suggestion of the Examiner and direct that the interest realised on the investments made by Village Panchayats be realised in cash from the sub-treasury by the concerned Panchayat and credited into the cash chest of the Panchayat Union.

(G.O. Ms. No. 52, R.D. and L.A., dated 6th January 1961.)

PANCHAYATS—VILLAGE PANCHAYATS CONSOLIDATED FUND—CREDITING OF THE MONEYS COLLECTED BY THE VILLAGE HEADMAN—VILLAGE PANCHAYATS CONSOLDATED FUND FORM No. I—AMENDED.

In G.O. No. 644, Rural Development, dated the 9th August 1960, it has been ordered that collection of all taxes and fees which may fall due from time to time to Panchayat or the Panchayat Union should be declared to be part of the normal duties of the Village Headman; but the chalan form for remittance of moneys prescribed under the Village Panchayats Consolidated Fund (V.P.C. Form No. 1) refers to the executive authority as the only person who could remit the money. It has been suggested that the form may be amended suitably to enable the Village Headman also to remit the money collected by him on behalf of the Panchayat directly to the Panchayat Union.

2. The Government accept the above suggestion. The Village Panchayats Consolidated Form No. 1 as amended shall be as shown in Annexure I.

3. Village Panchayats Consolidated Form Nos. 1 and 2 have also been ordered to be printed in Tamil. The Tamil version of the forms shall be as shown in Annexure II.

(Memo. No. 30105/L2/62-1, R.D. and L.A., dated 17th February 1961.)

ANNEXURE I.

V.P.C. FORM No. 1.

VILLAGE PANCHAYATS CONSOLIDATED FUND.

Chalan for remittance.

(To be retained in the Panchayat Office.)

1 No.

2 Date 19 .

3 Amount, Rupees (in words.)

Clerk.

Signature of the messenger entrusted with the remittances }

Executive Authority.

Village Headman.

Particulars of money remitted.

Currency notes.	Number.	Amount. RS. NP.
Rs. 100		
Rs. 10		
Rs. 5		
Rs. 2 ..		
Re. 1 ..		
Total notes		
Cash.		
Whole rupees ..		
Fifty Naye Paise ..		
Twenty-five Naye Paise.		
Ten Naye Paise ..		
Five Naye Paise ..		
Two Naye Paise ..		
One Naye Paise ..		
Grand total ..		

V.P.C. Form No. 1.

VILLAGE PANCHAYAT CONSOLIDATED FUND.

Chalan for Remittance.

(To be returned to the Panchayat Office after being duly receipted by the Commissioner of the Panchayat Union, and to be pasted to the Counterfoil concerned.)

To

The Commissioner,

..........Panchayat Union

Sir,

Please receive the sum of Rs.

(in words)

and credit the same to the account of this Panchayat.

Clerk. Executive Authority.

Village Headman.

Received Rs. (in words)

and credited to the account of the above Panchayat.

Dated 19 .

Particulars of money remitted.

Currency notes.	Number.	Amount
Rs. 100		
Rs. 10		
Rs. 5		
Rs. 2		
Re. 1		
Total notes		
Cash.		
Whole rupees ..		
Fifty Naye Paise ..		
Twenty-five Naye Paise.		
Ten Naye Paise ..		
Five Naye Paise ..		
Two Naye Paise ..		
One Naye Paise ..		
Grand total ..		

V.P.C. Form No. 1.

VILLAGE PANCHAYAT CONSOLIDATED FUND.

Chalan remittances.

(To be retained in Panchayat Union Office.)

To

The Commissioner

...... Panchayat Union

Sir,

Please receive the sum of Rs.

(in words)

and credit the same to the account of this Panchayat.

Clerk. Executive Authority.

Village Headman.

Received Rs. (in words).

and credited to the account of the above Panchayat.

Dated 19 Cashier.

Commissioner.

Particulars of money remitted.

Currency notes.	Number.	Amount Rs. NP.
Rs. 100		
Rs. 10		
Rs. 5 ..		
Rs. 2 ..		
Re. 1 ..		
Total notes		
Cash.		
Whole Rupees ..		
Fifty Naye Paise ..		
Twenty-five Naye Paise.		
Ten Naye Paise ..		
Five Naye Paise ..		
Two Naye Paise ..		
One Naye Paise ..		
Grand total ..		

ANNEXURE II.

V.P.C. Form No. 1.

VILLAGE PANCHAYATS CONSOLIDATED FUND.

கிராமப் பஞ்சாயத்துத் தொகுநிதி பாரம் நெ. 1.

தொகை செலுத்தியதற்கு ரசீது.

(பஞ்சாயத்து அலுவலகத்தில் வைத்துக்கொள்ள வேண்டியது.)

1 நெ.

2 தேதி 19

3 தொகை ரூபாய் (எழுத்தால்)

குமாஸ்தா
பணம் கட்டும்படி
அனுப்பிய ஆவணின்
கையெழுத்து } நிர்வாக அதிகாரி
கிராம முன்சீப்.

செலுத்திய பணம் பற்றிய விவரம்

ரூபாய் நோட்டுகள்.	நெ.	தொகை. ரூ. நபை.
ரூ. 100	..	
ரூ. 10	..	
ரூ. 5	..	
ரூ. 2	..	
ரூ. 1	..	
மொத்த நோட்டுகள்		
ரொக்கம்.		
முழு ரூபாய்கள் ..	..	
ஐம்பது நயா பைசா	..	
இருபத்தைந்து நயா பைசா..		
பத்து நயா பைசா	..	
ஐந்து நயா பைசா	..	
இரண்டு நயா பைசா	..	
ஒரு நயா பைசா ..	..	
பெரு மொத்தம்	..	

V.P.C. Form No. 1.

VILLAGE PANCHAYATS CONSOLIDATED FUND.

கிராமப் பஞ்சாயத்துத் தொகுநிதி பாரம் நெ. 1.
தொகை செலுத்தியதற்கு ரசீது.

(பஞ்சாயத்து யூனியன் கமிஷனர் கிரமமாகத் தொகை பெற்றுக்கொண்ட பிறகு பஞ்சாயத்து அலுவலகத்திற்குத் திருப்பி அனுப்பவேண்டியது, சம்பந்தப்பட்ட அடிச்சீட்டில் ஒட்டி வைக்கவேண்டியது.)

—————பஞ்சாயத்து யூனியன் கமிஷனருக்கு ரூபாய்————பெற்றுக் கொண்டு (எழுத்தால்) அதை இந்தப் பஞ்சாயத்துக் கணக்கில் வரவு வைக்கவும்.

குமாஸ்தா நிர்வாக அதிகாரி.
கிராம முன்சீப்.

ரூபாய் பெற்றுக்கொண்டு மேற்சொன்ன (எழுத்தால்) பஞ்சாயத்துக் கணக்கில் வரவு வைக்கப்பட்டது.

தேதி 19 . கமிஷனர்
மானேஜர்.

செலுத்திய பணம் பற்றிய விவரம்.

ரூபாய் நோட்டுகள்.	நெ.	தொகை. ரூ. நபை.
ரூ. 100	..	
ரூ. 10	..	
ரூ. 5	..	
ரூ. 2	..	
ரூ. 1 .. .	..	
மொத்த நோட்டுகள்		
ரொக்கம்.		
முழு ரூபாய்கள்		
ஐம்பது நயா பைசா	..	
இருபத்தைந்து நயா பைசா		
பத்து நயா பைசா	..	
ஐந்து நயா பைசா	..	
இரண்டு நயா பைசா	..	
ஒரு நயா பைசா	..	
பெரு மொத்தம் ..		

V.P.C. Form No. 1.

VILLAGE PANCHAYATS CONSOLIDATED FUND.

கிராமப் பஞ்சாயத்துத் தொகுநிதி பாரம் நெ. 1.

தொகை செலுத்தியதற்கு ரசீது.

(பஞ்சாயத்து யூனியன் அலுவலகத்தில் வைத்துக் கொள்ள வேண்டியது.)

—————பஞ்சாயத்து யூனியன் கமிஷனருக்கு
ரூபாய் (எழுத்தால்)
பெற்றுக்கொண்டு அதை இந்தப் பஞ்சாயத்துக் கணக்கில் வரவு வைக்கவும்.

நிர்வாக அதிகாரி.
குமாஸ்தா
கிராம முன்சீப்.

ரூபாய் (எழுத்தால்)
பெற்றுக்கொண்டு மேற்சொன்ன பஞ்சாயத்துக் கணக்கில் வரவு வைக்கப்பட்டது.

கமிஷனர்
தேதி 10 காஷியர்.
மானேஜர்.

செலுத்திய பணம் பற்றிய விவரம்.

ரூபாய் நோட்டுகள்.	நெ.	தொகை. ரூ. நபை.
ரூ. 100	..	
ரூ. 10	..	
ரூ. 5	..	
ரூ. 2	..	
ரூ. 1	..	
மொத்த நோட்டுகள்	..	
ரொக்கம்		
முழு ரூபாய்கள்	..	
ஐம்பது நயா பைசா	..	
இருபத்தைந்து நயா பைசா		
பத்து நயா பைசா	..	
ஐந்து நயா பைசா	..	
இரண்டு நயா பைசா	..	
ஒரு நயா பைசா	..	
பெரு மொத்தம்	..	

Village Panchayats Consolidated Fund Form No 2

கிராம பஞ்சாயத்து தொகுநிதி பாரம் நெ. 2.

Book No. Pay Order No.

கிராம பஞ்சாயத்தின் பெயர்

தேதி—————19

—————————பஞ்சாயத்து யூனியன் கமிஷனருக்கு.

ஸ்ரீ————————அவர்களுக்கு ரூபாய்————————மட்டும் கொடுக்கவும்.

(எதன் பொருட்டு என்பதைக் குறிக்கவும்.)

நிர்வாக அதிகாரியின் கையொப்பம்.

ரூபாய் ———— குறைவாக

அரசாங்க அச்சகம், சென்னை

Village Panchayats Consolidated Fund Form No. 2.

கிராம பஞ்சாயத்து தொகுநிதி பாரம் நெ. 2.

PAY ORDER

Book No. P.O. No.

தேதி—————19

——————————பஞ்சாயத்து யூனியன் கமிஷனருக்கு

ஸ்ரீ——————————அவர்களுக்கு / இதைக் கொண்டு வருபவருக்கு ரூபாய் ——————————
மட்டும் கொடுக்கவும். அத்தொகையை இந்த பஞ்சாயத்து கணக்கில் பற்றெழுதவும்.

ரூ.——————————பஞ்சாயத்து நிர்வாக அதிகாரியின் கையெழுத்து.

பஞ்சாயத்து முத்திரை.

குறிப்பு —இது கொடுக்கப்பட்ட தேதியிலிருந்து ஒரு மாதத்திற்கு மட்டுமே செல்லுபடியாகும்.
இதைக் கொண்டுவருபவரின் மாதிரிக் கையெழுத்து.

கையெழுத்துக்குச் சான்று.

பணம் பெற்றுக்கொள்ளப்பட்டது.

நிர்வாக அதிகாரி.

கொண்டுவருபவரின் கையெழுத்து.
(பணம் பெறும்போது.)

(For the Panchayat Union office use.)

Ledger Folio No.

Amount at credit Rs.

Amount required for payment Rs.

Amount passed for payment Rs.

Balance Rs.

Pay Rs. ( ) Rupees

Accountant. Commissioner.

Paid in cash.

Cashier.

ACCOUNTS—DISTRICT BOARDS, MUNICIPAL COUNCILS AND PANCHAYAT UNION COUNCILS—EXPENDITURE ON PRESENTATION OF ADDRESS TO THE GOVERNOR OF MADRAS—INSTRUCTIONS.

In supersession of the orders in G.O. Ms. No. 71, Local and Municipal, dated 6th January 1928, the Government direct that the expenditure to be incurred by the District Boards, Panchayat Union Councils and Municipal Councils towards reception and presentation of Welcome Address to the Governor of Madras should not exceed Rs. 200 (rupees two hundred).

2. No expenditure should be incurred on entertainments or on the purchase of caskets for the presentation of address. The function should be made as simple as possible and all unnecessary expenditure and show should be avoided.

(G.O. Ms No. 540, L.A., dated 25th February 1961.)

ACT—MADRAS PANCHAYATS ACT, 1958—CLASSIFICATION OF DEVELOPMENT BLOCKS FOR PURPOSES OF PAYMENT OF GRANTS TO PANCHAYAT UNION COUNCILS.

1. *Proposals of the Local Finance Sub-Committee of the Legislature Committee on Local Administration.*—The Local Finance Sub-Committee of the Legislature Committee on Local Administration which went into the question of statutory allocation of resources of District Boards and Panchayats with a view to formulate proposals for the revision of the existing statutory allocation of resources and the institution of an appropriate system of Government grants in order to meet the future requirements of the new Panchayat Administration noticed—

(*a*) that there existed wide differences in the yield of cess income (levied at the same proportion of the land revenue) in different districts;

(*b*) that the capacity of different districts and different blocks to raise new resources by local taxation varied widely;

(*c*) that, therefore, it would not be equitable to expect all blocks to raise the same amount of local taxation; and

(*d*) that the adoption of a uniform proportion as the basis of statutory Government grants payable to all blocks was an unsuitable arrangement. In order to overcome the difficulties which might arise as a result of the situation mentioned above, the Committee devised a system of " Fiscal Classification of Blocks " and proposed (i) the sharing of expenditure by the State Government and the Panchayat Administration at different percentages for the different classes of blocks in respect of elementary education, and (ii) the payment of grants at varying rates for different classes of blocks.

2. *Statutory provision for Classification of Blocks for sharing of expenditure and payment of grants to Panchayat Unions.*—On the basis of the proposals of the Local Finance Sub-Committee of the Legislature Committee on Local Administration referred to in paragraph 1 above, provision has been made in section 130 of the Madras Panchayats Act, 1958, empowering the Government to classify the Panchayat Development Blocks in such manner as they deem fit once in every five years and to sanction grants at varying rates for the different classes of Panchayat Development Blocks. Provision has also been made in section 128 of the said Act for the sharing of expenditure on Elementary Education and making a grant from the State Funds, called the "Local Education Grant" towards the Government share of expenditure. Provision has also been made in section 129 of the Act for the payment of a "Local Cess Surcharge Matching Grant" to be calculated at such percentage as may be prescribed on the proceeds of the Local Cess Surcharge to be levied in the Panchayat Development Block.

3. It will thus be seen that the Act envisages the classification of blocks for purposes of sanctioning Local Education Grant and local Cess Surcharge Matching Grant. The Sub-Committee recommended (i) that the Panchayat Development Blocks might be divided into four classes, A, B, C and D and (ii) that the percentage of Local Cess Matching Grant and the Local Education Grant should be fixed as shown below :—

Local Cess Surcharge Matching Grant.

Classification of block.	*Matching grant percentage*
'A'	75 per cent for every block of this class.
'B'	75 to 125 per cent to be fixed for each block separately in this class.
'C'	125 to 150 per cent to be fixed for each block separately in this class.
'D'	150 per cent for every block of this class.

Local Education Grant.

Classification of block..	*Sharing of approved expenditure.*	
	Panchayat Union (Percentage).	*Government (Percentage).*
(1)	(2)	(3)
'A'	50	50
'B'	40	60
'C'	30	70
'D'	20	80

4. The Committee proposed the following principles to be adopted for effecting the Fiscal Classification of blocks :—

(i) The amount of land revenue demand for every block (excluding panchayat towns) should be ascertained. This amount should be divided by the figure of village population of the block. The result is the " Village Land Revenue Per Capita ".

(ii) All blocks in the State should be arranged in serial order of magnitude of the village land revenue per capita, starting with the highest and ending with the lowest. Out of the total number of blocks, the first 40 per cent of all blocks should be located in serial order starting from the highest. They should be classified as blocks of fiscal class ' A '. Then, the next lot of blocks numbering 30 per cent of the total should be located. They should be classified as fiscal class ' B '. Then the next lot of 20 per cent of the total number should be located. They should be classified as blocks of fiscal class ' C '. Finally, the remaining blocks numbering 10 per cent of the total should be classified as fiscal class ' D '.

(iii) This process of classification of blocks should be reviewed at quinquennial intervals. If any material changes in the Village Land Revenue per capita have occurred during the quinquennial period, such transposition of blocks from one class to another as may be shown to be necessary should be carried out.

5. On the basis of the above proposals of the Local Finance Sub-Committee, the classification of blocks with reference to Village Land Revenue per capita has been worked out, which yielded the result as shown in Annexure I.

6. Looking at the classification so made, certain anomalies were noticed; a block which in the opinion of persons well acquainted with the locality can afford to raise more funds falls under a lower class; while a block which cannot raise sufficient resources falls under a higher class. Such anomalies are not numerous: but where they exist they appear to need correction. The matter was discussed at a departmental meeting with the Collectors and certain suggestions were made by the Collectors in the matter of classification of blocks. It was proposed at that meeting that the number of blocks in each class in each Development District should be determined by the Government; that the Collector should place before the District Development Council a draft statement of allocation of blocks to the different classes on the basis of Land Revenue per capita; that the District Development Council should advise on whether the draft statement may be approved or whether any transposition of blocks from one class to another should be made; and if the latter which blocks should be transposed. If there is general agreement in the Council regarding the need for any transposition without altering the total number fixed by the Government for each class, the Collector may accept the advice and amend

the draft statement. Subject to such amendment, the draft statement should be approved by the Collector as the " provisional " classification to be in force during the year 1961–62.

7. The Government have decided to accept the above suggestions and accordingly allot the numbers of blocks in each class for each Development District as shown in Annexure II.

8. The classification as approved by the Collector for the year 1961–62 will be only provisional. The regular quinquennial classification to be in force for the years 1962–63 to 1966–67 will be effected towards the end of 1961–62, after taking into account the population data yielded by the 1961 Census. The provisional classification now made should be used for purposes of payment of Local Cess Surcharge Matching Grant. The same provisional classification should be used also for purposes of sanctioning grant for link roads and recovering contributions from the people towards expenditure on such link roads. The contribution expected of the people in respect of link roads will be 50, 40, 30 and 20 per cent respectively for ' A ', ' B ', ' C ' and ' D ' classes of blocks (*vide* paragraph 34 of Annexure II of G.O. No. 664, Rural Development, dated the 16th August 1960).

9. This provisional classification will not apply to the Local Education Grant which will be made on the basis of net cost system now in force in respect of District Boards for the year 1961–62.

10. The regular quinquennial classification will become effective for all purposes from the year 1962–63.

ANNEXURE I.

Statement showing classification of blocks with reference to village land revenue per capita (Paragraph 5 of Government order).

Name of Development district.	*Classification of blocks.*			
	A	B	C	D
North Vellore	1	6	8	4
South Vellore	5	6	4	2
North Cuddalore ..	8	7	1	..
South Cuddalore ..	10	7	1	..
Chingleput	13	6	5	3
East Coimbatore ..	12	2	4	2
West Coimbatore ..	3	6	10	2
North Madurai ..	2	4	7	2
South Madurai ..	7	7	3	2
East Ramanathapuram	11	7	1	2
West Ramanathapuram	2	8	1	..
North Salem	4	12	5	..
South Salem	6	8	11	5
East Thanjavur ..	19	..	1	..
West Thanjavur ..	15	1	..	..
North Tiruchirappalli ..	9	9	3	..
South Tiruchirappalli ..	5	5	4	4
North Tirunelveli ..	6	4	3	3
South Tirunelveli ..	6	3	1	4
Total	144	108	73	35

ANNEXURE II.

Statement showing the numbers of blocks in each class for each Development district as fixed by Government (Paragraph 7 of Government Order).

Name of development district.	*Classification of Blocks.* A.	B.	C.	D.
North Vellore	..	7	8	4
South Vellore	3	9	2	3
North Cuddalore	6	9	1	..
South Cuddalore	10	7	1	..
Chingleput	9	10	5	3
East Coimbatore	8	6	4	2
West Coimbatore ..	2	12	7	..
North Madurai	1	4	8	2
South Madurai	7	6	5	1
East Ramanathapuram ..	1	3	14	3
West Ramanathapuram	2	3	5	1
North Salem ..	4	12	5	..
South Salem ..	6	8	11	5
East Thanjavur ..	19	..	1	..
West Thanjavur ..	14	1	1	..
North Tirunelveli	4	1	8	3
South Tirunelveli	5	2	3	4
North Tiruchirappalli	9	6	6	..
South Tiruchirappalli	2	5	6	5
Total	112	111	101	36

Particulars of excluded blocks.

Kanyakumari district	9 blocks.
Shencottah block (Tirunelveli district)	1 block.
The Nilgiris district	4 blocks.
Total	14 blocks.

(G.O. Ms. No. 613, Rural Development and Local Administration, dated 3rd March 1961.)

MAINTENANCE OF ACCOUNTS—INSTRUCTIONS.

The Collectors, Treasury Officers and Sub-Treasury Officers are informed that the second batch of 131 Panchayat Union Councils will be established on 13th April 1961. Orders have already been issued in G.O. Ms. No. 1428, dated the 24th August 1960, regarding the constitution of Village Panchayats Consolidated Fund. With reference to the provisions contained in the said Government Order the following instructions are issued, in respect of the second batch of panchayat union councils :—

(1) The Personal Deposit Accounts of the Village Panchayats (Class II) in the 131 second batch blocks which have been notified to become Panchayat Union Councils on 13th April 1961, should be closed on the 7th April 1961. The list of 131 blocks and their delimitation will be found in the extraordinary issue of Part II—Section 2 of the *Fort St. George Gazette*, dated the 2nd October 1960.

(2) The pass books of all the village panchayats in the second batch blocks should have been fully written up and reconciled and the balance got accepted by the Presidents of Panchayats. Instructions in this regard have been issued in Memorandum No. 218587/60-1, Local Administration, dated 13th December 1960 and in Accountant-General's Letter No. DA. XI. B. VPF. II/464, dated 21st February 1961.

(3) A statement of these balances panchayatwise should be prepared and the total balance should be transferred to the new Village Panchayats Consolidated Fund of the block concerned.

(4) A statement of these balances villagewise should be certified to by the Sub-Treasury Officer and should be handed over to the Panchayat Union Commissioner on the 12th April 1961 with the advice of the opening balance in the Village Panchayats Consolidated Fund Accounts. On receipt of this information from the Sub-Treasury Officer the individual closing balance should be carried over to the ledger in V.P.C. Form 5 as the opening balance of the concerned Village Panchayat.

(5) Intimation should be issued by the Sub-Treasury Officers to the concerned Village Panchayat Presidents in the second batch blocks that there will be no further transactions in the Sub-Treasury in respect of Village Panchayat Accounts after 7th April 1961. This intimation should be issued sufficiently early to enable the Village Panchayat Presidents to advise the parties to whom they might have issued cheques to encash them before 7th April 1961. The Extension Officer (Panchayats) should at once make out a list of cases where cheques issued by the Panchayats are pending encashment. He should see that information is sent immediately to the payees to cash the cheques before 7th April. If in spite of this any cheque is presented at the sub-treasury after the 7th, it should be referred back to the Panchayat concerned.

(6) Along with the intimation of the opening balance of the Village Panchayats Consolidated Fund Account, the cheque book of the Local Fund Deposit Account should be issued by the Sub-Treasury Officer to the Panchayat Union Commissioner on the 12th April 1961.

(7) The Panchayat Union Commissioners shall be supplied with the necessary forms for the maintenance of the accounts relating to the Village Panchayats Consolidated Fund and the necessary number of pay order books.

(8) The pay order books shall be delivered to the Panchayat Presidents at the function to be held on the 13th April 1961 and their acknowledgment obtained. The Presidents of Panchayats should also be instructed to hand over their Personal Deposit Account cheque book on the same day to the Commissioners. The Panchayat Union Commissioner shall return the used counterfoils

to the Panchayat Presidents for retention in the Panchayat Office as part of the records and the Commissioner should return the unused portion of the cheque books to the Sub-Treasury Officer.

(9) Intimation should be given to all the Presidents of Panchayats within the Panchayat Union that the Village Panchayats Consolidated Fund Cash Chest shall start its transactions from the 17th of April 1961. The Panchayat Union Commissioner should obtain necessary amount of cash by drawing upon the Personal Deposit Account maintained in respect of Village Panchayats Consolidated Fund in the sub-treasury.

(10) The Panchayat Union Commissioner shall also supply sufficient number of V.P.C. Form No. 1 to the Panchayat Presidents and the Village Officers.

(Memo. No. 54373/L2/61-1, Rural Development and Local Administration dated 23rd March 1961.)

PANCHAYAT AND PANCHAYAT UNION COUNCILS—MAINTENANCE OF ACCOUNTS—INSTRUCTIONS.

The attention of all the Block Development Officers in the Second batch of 131 Blocks where Panchayat Unions are to be inaugurated on 13th April 1961 is invited to Memorandum No. 220177/L-2/60-1, Local Administration, dated 12th December 1960, regarding the distribution of Pay order books to them. The following further instructions are issued in pursuance of paragraph 3 of the above cited memorandum.

2. Instructions have already been issued that these Pay order books are to be handed over to the Panchayat Presidents in the inauguration ceremony to be held on 13th April 1961. Reference is, in this connection, invited to paragraph 8 of Memorandum No. 54373/61-L2/1, Local Administration, dated 23rd March 1961. The Pay order books should be issued to each Panchayat President and his acquittance should be obtained in the form in Annexure I. At the same time, three specimen signatures of the Panchayat Presidents should also be obtained in the form in Annexure II. Instructions have already been issued about the deposit of the Cheque book till now in use by the Panchayat President. The three specimen signatures obtained in the three pages should be separately cut and one of the signatures should be pasted on the top of the pages in the ledger (V.P.C. form No. 5) in which the transactions of the particular Village Panchayat are to be entered, to enable the Accountant to compare the signature of the President on the Pay orders with the specimen signature, as mentioned in paragraph 7 of the Appendix to G.O. No. 1428, Local Administration, dated 24th August 1960. The other two specimen signatures should be pasted one each in the two registers of specimen signature maintained for this purpose. The one specimen signature book should be kept under lock and key by the Manager and the other specimen signature book should be used by the Manager for day-to-day reference.

3. A register should be opened to account for the Pay order books issued to the Panchayat Presidents. In this register one page should be allotted for each Panchayat. The number of books issued to the particular Panchayat should be noted as well as the serial numbers of the cheques contained within the book. The acknowledgment received from the Panchayat President should also be pasted on the relevant page of the book. The intimation received from the Panchayat President that the Pay order book has been brought into use should also be pasted on the relevant page of the book. When the Panchayat President has made use of all the leaves of the Pay order books and applies for a new Pay order book then the application for the new Pay order book should also be pasted on this page and a fresh page should be opened for the Panchayat. In this, the intimation that the new Pay order book is brought into force should be pasted. There should be a fly leaf to the register in the form in Annexure III. Receipts and issues of Pay order books will be entered in the fly leaf. An abstract of receipts and issues will also be maintained at the end of the register in the form in Annexure IV. The register will be checked by the Commissioner and the balance of stock of Pay order books should be physically verified once in three months and a certificate to that effect should be recorded.

ANNEXURE I.

I do hereby acknowledge the receipt of Pay order Book No. containing one hundred Pay order forms, Numbers from to

Signature :

Date :

President.

Panchayat.

ANNEXURE II.

Specimen signature of Sri

President Panchayat

To be pasted in the Ledger.

(cut here)

To be pasted in the note book for day-to-day use of Manager.

(cut here)

(To be pasted in the note book to be kept under Manager's custody.)

Attested.

Date :

Commissioner.

Panchayat Union.

G.B.—46A

ANNEXURE III.

Fly leaf.

Serial number.	Name of the Panchayat in alphabatical order.	Reference Pages.	Book No.(s).	Pay order Nos. from........ to...........	Date of issue.
(1)	(2)	(3)	(4)	(5)	(6)

N.B.—Please leave enough space between one entry and another to enter a second and possibly third issue in one year.

ANNEXURE IV.

Abstract.

Numbers of Pay order books.	Issue.	Date of issue.	Receipt.	Date of receipt.	Balance.
(1)	(2)	(3)	(4)	(5)	(6)

N.B.—When there are issues and receipts please enter the Book numbers of Pay order books issued or received in column (1). For initial entry the Pay order books in reserve stock will be entered.

In columns (2) and (4) only the numbers of Books received or issued should be entered and not Book numbers and the balance of stock should be struck in column (6).

(Memo. No. 54373/L2/61-2, Rural Development and Local Administration, dated 23rd March 1962.)

MAINTENANCE OF ACCOUNTS.

Instructions have been issued in G.O. No. 1501, L.A., dated 7th September 1960, regarding the maintenance of accounts of the Panchayat Unions. In accordance with the paragraphs 6 and 7 of the Manual of Instructions, the Government hereby direct that in respect of the second batch of 131 Panchayat Unions which are to come into existence on 13th April 1961, a Deposit Account shall be opened in the Sub-Treasury of the Taluk in which the Panchayat Union is situated in the name of the Panchayat Union Commissioner. The Deposit Account shall be opened with effect from 14th April 1961. This account shall be designated as Deposit Account I of the Panchayat Union.

In G.O. No. 1428, L.A., dated the 28th August 1960, orders have been issued about opening of a deposit account in the name of the Panchayat Union Commissioner on behalf of all the Village Panchayats within the jurisdiction of the Panchayat Union. This account shall be designated as Deposit Account II of the Panchayat Union. This account also shall be opened with effect from the 14th April 1961 in the second batch of Panchayat Unions.

3. The Treasury Officers are requested to issue necessary instructions to the Sub-Treasury Officers to open the above two accounts for every Panchayat Union with effect from the 14th April 1961. The operation of these accounts shall be governed by the provisions of Treasury Rules 16, Instruction 22 of the Madras Treasury Code.

4. Attention in this connection is invited to paragraph 13 of the Memorandum appended to the G.O. No. 1428, L.A., dated 24th August 1960. The Sub-Treasury Officer shall prepare an abstract of transactions in Deposit Account II in the form prescribed (Annexure) and shall send it to the concerned District Inspector of Local Fund Accounts every Monday.

5. The following points are brought to the notice of all Sub-Treasury Officers and the Panchayat Union Commissioners for their guidance :—

(*a*) There can be no third party cheques or Pay orders payable at the sub-treasury in respect of Deposit Account II.

(*b*) Transactions in respect of Account II can only be made by self cheques drawn by the Panchayat Union Commissioner for sums not exceeding Rs. 3,000 or by remittances by the Panchayat Union Commissioner credited into the Deposit Account II.

(*c*) Adjustments between Deposit Accounts I and II shall not be by book adjustment. It shall be on the basis of a self cheque drawn on Account I accompanied by a remittance chalan for crediting it to Account II. The paid up cheque on Account I

will be a voucher for payment out of Account I and the receipted remittance chalan will be evidence of payment into Account II. This shall be recorded on the back of the cheque.

(d) Excepting for such transfer payments and the salary cheque on the first of the month, there shall be no self cheque drawn by the Commissioner on Account I for sums larger than Rs. 300. All other cheques can only be third party cheques.

(e) The pass books in respect of the two accounts shall be written up once in a fortnight and it shall be the joint responsibility of the Sub-Treasury Officers and the Panchayat Union Commissioners to ensure that the posting of the pass books is never in arrears. Any failure to comply with this provision on either's part should be brought to the notice of the Revenue Divisional Officer. Any dereliction in this respect will entail severe desciplinary action.

(f) The deposit accounts ledger of the Panchayat Unions shall be open to inspection by the officers of the Local Fund Department.

6. Personal Assistant to the Special Officers are requested to acknowledge the receipt of the memorandum.

ANNEXURE.

Abstract of transactions in the Sub-Treasury in Personal Deposit Account No. II.

Name of Sub-Treasury Name of the Panchayat Union

Transaction for the week ending 19

Opening balance.	*Remittances with chalan number.*	*Withdrawals with cheque number.*	*Closing balance.*
(1)	(2)	(3)	(4)

Signature of the Sub-Treasury Collector.

(Memo. No. 54373/L2/61-3, Rural Development and Local Administration, dated the 23rd March 1961.)

PANCHAYAT UNION COUNCILS—DHARMAPURI—PAYMENT OF TRAVELLING ALLOWANCE TO CHAIRMAN, VICE-CHAIRMAN AND MEMBERS—CLARIFICATION.

The Commissioner. Dharmapuri Panchayat Union is informed that the Chairman, Vice-Chairman and the members of the panchayat union council who are residing in the headquarters are also eligible to draw Travelling Allowance in accordance with note (2) under rule 2 of the rules relating to payment of Travelling Allowance by the Panchayat Union Councils to the Chairman, Vice-Chairman and members of their committees. As regards the production of vouchers, the parties may be required to

produce receipt in support of their claims in cases in which receipt can ordinarily be obtained and to furnish a certificate in other cases where no such receipt can ordinarily be obtained on the analogy of rule 49 (e) of Madras Travelling Allowance Rules.

(Memo. No. 1489/L1/61-3, Local Administration, dated 14th April 1961.)

PANCHAYAT UNIONS—MAINTENANCE OF ACCOUNTS —CLOSURE OF CHITTA LEDGER AND CASH BOOK— —INSTRUCTIONS.

According to the instructions contained in paragraph 136 of the "Manual of Instructions for Maintenance of Accounts of the Panchayat Unions", the entries in the Cash Book of the Panchayat Union Funds should be totalled and balanced at the end of each month. It has been suggested that, in order to facilitate verification of accounts with the Government Sub-Treasury figures the cash book might be closed for the treasury month. The Municipal Councils, the District Boards and the Panchayats are closing their cash book and accounts for the calendar months only and not for treasury months. A uniform procedure has to be followed by all local bodies. Accordingly, the Government direct that the Panchayat Unions should close their cash book and other accounts for the calendar months only. As regards verification of figures with the sub-treasury figures, the Panchayat Union Commissioners are informed that after closing the accounts for each month a reconciliation between the treasury balance and the cash book balance should be worked out to facilitate verification.

(G.O. Ms. No. 996, Rural Development and Local Administration, dated 5th April 1961.)

PROVIDENT FUND—TRANSFER OF PROVIDENT FUND ACCOUNTS AND ASSIGNMENT OF INSURACE POLICIES BY DISTRICT BOARDS TO PANCHAYAT UNIONS—INSTRUCTIONS.

A copy of the remarks of the Examiner of Local Fund Accounts, Madras, contained in his letter cited, with which the Government agree is communicated to the Collectors and Special Officers of District Boards for guidance.

Letter from the Special Officer, Chingleput District Board addressed to the Secretary to Government, Rural Development and Local Administration Department, dated 20th March 1961, Roc. No. 2779/61/B-5.

SUBJECT.—Provident Fund—Chingleput District Board—Subscribers transferred to Panchayat Unions on 2nd October 1960—Insurance policies—Assignment of.

Section 13 (iv) of the Madras Act No. XXXV of 1958 contemplates the transfer of all assets and liabilities of the District Board to the Panchayat Union Councils concerned.

Several of the teachers transferred to the Panchayat Union Councils formed on 2nd October 1960, have taken Insurance Policies, the premia for which are being paid from out of the Provident Fund accumulations of the subscribers and for that matter all the policies now remained assigned in favour of the Special Officer, District Board.

As the Provident Fund accounts are now being transferred to the Panchayat Union Councils concerned I am transferring the Insurance Policies of such subscribers to the Commissioners of the Panchayat Union Councils concerned duly assigning them in favour of the Commissioners subject to the same terms and conditions under which they have been assigned to the District Board. Copies of the assignment, endorsement made by me and the assignment endorsement made by the teachers in favour of the District Board are enclosed.

I request that my action in assigning the policies in favour of the Commissioners of the Panchayat Union Councils may be approved.

Assignment.

On this day of March 1961, I, Special Officer, Chingleput District Board, Saidapet, hereby assign this Insurance Policy No. for Rs. held by Sri/Srimathi to the Commissioner, Panchayat Union Council, as required by section 13 (v) of the Madras Act No. XXXV of 1958 as the services of the policy holder have been transferred to the said Panchayat Union with effect from 2nd October 1960. The Commissioner shall be subject to the same terms and conditions under which the Policy has been assigned to the undersigned.

Special Officer, District Board,
Saidapet.

Form of assignment.

I, Sri/Srimathi son/daughter of

designation and subscriber No. to the Chingleput District Board Provident Fund hereby assign to the Special Officer, District Board, Saidapet, the within palicy of Life Insurance No. as security for the payment of all sums which under rule 10 of the Provident Fund rules for the working of the Provident Fund maintained by District Boards, I may hereafter become liable to pay to the District Board Saidapet, so long as I am in employment under the local boards in the District and that I or my nominee or nominees during such period or have no right to interfere therewith and the District Board, Saidapet, shall be responsible for any loss or damage that may arise or result from effecting of the policy and that on my retirement from service this policy shall be realised to me and that unless it is so re-assigned the policy shall be realised by the District Board, Saidapet, and the net proceeds on realisation credited to my Provident Fund accounts and that in the event of my failure to pay the monthly Provident Fund subscription then and there to the District Board, Saidapet, the Special Officer, District Board, Saidapet, shall not become responsible

for lapse or surrender of the policy which may result as per rules of the Life Insurance Corporation of India owing to the non-payment of premia by the District Board, Saidapet, to the said.

This aforesaid assignment shall also be binding on me under the Provident Fund Rules which may hereafter come into force as if this assignment has been made under such rules.

Signature

Dated the

1. Signature
   Address.

2. Signature
   Address.

(True copy)

Letter from the Examiner of Local Fund Accounts addressed to the Secretary to Government, Rural Development and Local Administration Department, dated 14th April 1961, L.F. (A) No. 452.

SUBJECT.—District Boards—Transfer of Provident Fund accounts to Panchayat Unions—Insurance policies—Assignments.

Reference.—Government Memorandum No. 56447/61-1/T6, R.D. & L.A., dated 5th April 1961.

The action of the Special Officer, Chingleput District Board in assigning the policies of the teachers transferred to Panchayat Unions in favour of the Commissioners of Panchayat Unions concerned direct does not appear to be correct, according to proviso (*c*) under rule 10 (2) of the District Board Provident Fund Rules and the note thereunder, the policies of the subscribers who have been transferred to the other local bodies shall be reassigned to the policy holders who in turn have to assign them in favour of the executive authorities of the local bodies in which they are posted. The Special Officer may therefore be requested to reassign the policies in favour of the policy holders in the first instance and instruct them to assign the policies in favour of Panchayat Union Commissioners. In order to ensure that the policies which have been reassigned to the policy holders have been assigned subsequently to the Panchayat Union Commissioners, the Special Officer may be requested to furnish the Commissioners, the relevant extract from the Register of premia and Register of life insurance policies. Until such asignments are effected the subscribers shall not be allowed to withdraw any amount from the Provident Fund accumulations for financing life insurance policies.

As the question raised is of a general nature, the orders passed in this regard may be communicated to the Commissioners of all Panchayat Unions.

(Memo. No. 56447/T6/61-2, Rural Development and Local Administration, dated 20th April 1961.)

PROVIDENT FUND—TEACHERS TRANSFERRED FROM DISTRICT BOARDS TO PANCHAYAT UNIONS—TEMPORARY WITHDRAWALS FROM PROVIDENT FUND—PROCEDURE TO BE FOLLOWED.

A copy of the remarks of the Examiner of Local Fund Accounts, Madras in his letter cited with which the Government agree is communicated to the Collector of Thanjavur for guidance and necessary action.

Letter from the Collector of Thanjavur addressed to the Secretary to Government, Rural Development and Local Administration Department, dated 5th December 1960, Rc. o. 61082/60-L4.

SUBJECT.—Funds—Provident Fund—Teachers transferred from District Board to Panchayat Union Councils—Temporary withdrawals from Provident Fund—Procedure to be followed—Instructions—Request of.

In paragraph 4 of Government Memorandum No. 120582/T6/60-5/L.A., dated 14th September 1960, Government have instructed that if it is not found possible to settle the Provident Fund Accounts by 31st October 1960 the first account as on 31st March 1960 may be rendered immediately after the formation of Panchayat Unions and the second representing the account from 1st April 1960 to 1st October 1960 on or before 31st December 1960. The Provident Fund accounts of subscribers and bonus relating to teachers and others transferred from the District Board to Panchayat Union Councils were closed only as on 31st March 1960 and handed over to the Panchayat Union Councils. The amount at credit under subscription and bonus accounts was not handed over either in investments or in cash.

The Collector and Special Officer, District Board, Thanjavur has reported that regarding the transfer of Provident Fund amounts to the Panchayat Union Councils no cash could be paid since the amounts are only in the shape of investments and that the Government have been addressed for orders regarding the transfer of Provident Fund investments to the Panchayat Union Councils. In this connection kind attention is invited to Rc. B1-No. 40644/59, dated 10th October 1960 of the Special Officer, District Board, Thanjavur to the Government with reference to Government Memorandum No. 120582/T6/60-5, dated 14th September 1960. Hence there are no funds at present at the disposal of Panchayat Union Councils. Even on transfer of Provident Fund account, the Panchayat Union Commissioners will have only the invested securities. There are no specific instructions regarding the procedure to be adopted in case of applications for temporary withdrawals from the Provident Fund, when presented by the teachers to the Panchayat Union Commissioners for sanction. As the Provident Fund amounts are in the shape of investments the Panchayat Union Commissioners will have to be provided with some cash for this purpose, since there is not much amount in the General fund of the Union for the part year budget.

I therefore request to be informed as to the procedure to be adopted in case of applications for temporary withdrawals from Provident Fund accounts.

(True copy)

Letter from the Examiner of Local Fund Accounts, Madras-1 to the Secretary to Government, Rural Development and Local Administration Department, dated 25th February 1961, No. L.F. (A) 11629.

SUBJECT.—Funds—Provident Fund—Teachers transferred from District Boards to Panchayat Union Councils—Temporary withdrawals from Provident Fund—Procedure to be followed—Regarding.

Reference.—Endorsement No. 211318/60-1, L.A., dated 17th January 1961 on the letter Rc. No. 61082/60-L4, dated 5th December 1960 from the Collector, Thanjavur.

At the time when the Provident Fund Accounts up to 2nd October 1960 of the persons transferred to Panchayat Unions were transferred by the Thanjavur District Board, the Special Officer, Thanjavur District Board should have transferred simultaneously assets like Provident Fund investments or cash balance in the treasury or both making up to the liability transferred on that date as instructed in paragraph 10 (b) of the " Note of points relating to Provident Fund " issued in Government Memorandum No. 120582/T6/60-5, L.A., dated 2nd August 1960. But as seen from the letter, this would appear to have been not done. Necessary instructions may therefore be given in this regard to Special Officer to transfer the balance in the Provident Fund account at least up to 31st March 1960 immediately as per Government Memorandum No. 120582/T6/60-5/L.A., dated 14th September 1960. In case the entire Provident Fund investments are in securities, the Special Officer with a little foresight could have transferred some cash also along with securities so as to enable the Panchayat Unions to meet the immediate demands. If this is done, the difficulty expressed in the Collector's letter will not arise.

However, in the circumstances explained by the Collector, the only proper course is that either the temporary withdrawals should be met from the amount of subscriptions that would have been realised from the subscribers from 2nd October 1960 onwards if the subscription account has sufficient funds to meet the demands; or if sufficient funds are not available in the subscription account, the temporary withdrawals have to be met from the general fund of the Unions at the first instance and recouped later on from the Provident Fund Account.

(Memo. No. 211318/T-6/60-3, Rural Development and Local Administration, dated 20th April 1961.)

PANCHAYATS—ADVANCES TO PANCHAYATS TO MEET INITIAL ADMINISTRATIVE EXPENDITURE Rs. 100 —PAYMENT SANCTIONED.

It has been repeatedly represented by various panchayat Presidents that the Panchayats, which have been newly established find themselves in considerable difficulty initially in getting necessary forms, registers and stationery. In order to collect the

taxes, the Panchayats will have to get first the necessary forms and registers but the newly constituted panchayats are not in a position to pay initially for these forms and registers. It has therefore, become necessary to devise a procedure to help the newly constituted panchayats to a certain extent in the initial stages by a recoverable advance. The Government, therefore, have decided that the panchayats which have been formed during the year 1960 should be given a recoverable advance of Rs. 100 (Rupees one hundred only) to enable them to meet the initial administrative expenditure on the purchase of forms, registers, etc.

2. The following procedure should be adopted for the payment of the advance :—

(i) the advance will be sanctioned by the Revenue Divisional Officer;

(ii) the advance should be sanctioned on an application being made by the Executive Authority of the Panchayat concerned with a resolution of the panchayat to that effect; and

(iii) the advance should be recovered in one single instalment in the subsequent year together with interest at 4½ per cent per annum. Penal interest at 7½ per cent will be charged on all over due instalments of principal and interest.

3. The expenditure should be debited to a new detailed head of account " Advances to the newly constituted Panchayat to meet the initial expenditure " to be opened under " Loans to local funds, private parties, etc.—f. Miscellaneous loans and Advances ". Funds will be provided by reappropriation from savings within the grant in due course.

4. The Collectors are requested to make known the contents of this order to all the panchayats concerned.

(G.O. Ms. No. 1186, Rural Development and Local Administration, dated 21st April 1961.)

PANCHAYATS AND PANCHAYAT UNIONS—SUPPLY OF CHEQUE BOOKS AND PASS BOOKS FREE OF COSTS —ORDERS.

The Panchayat Union Commissioners have been instructed to open two accounts, viz. (i) Local Fund Deposit Account No. I for accommodating the moneys received on account of Panchayat Union Councils and (ii) Local Fund Deposit Account No. II for accommodating the transaction relating to the ' Village Panchayats Consolidated Fund '. It has also been ordered that Local Fund Cheque books should be used operating both the accounts. The Cheque books and Pass books are supplied by the Controller of Stationary and Printing, Madras. The question of recovery of the

cost of the cheque books and Pass books from the Panchayat Unions has been raised by the Controller of Stationery and Printing.

2. The Government considered that the cost of Cheque books and pass books should be viewed as general administrative expenditure of the State. The Government therefore, direct that the expenditure on the cheque books and pass books should be directly debited to the departmental head of account and that *no* cost need be recovered from the local bodies.

3. The expenditure should accordingly be debited to a new detailed head, viz., " Supply of cheque books and pass books to Panchayat Union Councils " to be opened under " 25. General Administration—District Administration, S. General Establishment A. Collectors and Magistrates 6. Office contingencies ".

(G.O. Ms. No. 1220, Rural Development and Local Administration, dated 24th April 1961.)

PANCHAYAT UNION COUNCILS—PAYMENT OF TRAVELLING ALLOWANCE TO SERVANTS OF PANCHAYAT UNIONS—PANCHAYAT UNION COMMISSIONERS DECLARED AS CONTROLLING OFFICERS FOR THE PURPOSE OF TRAVELLING ALLOWANCE.

Under rule 3 of the Madras Travelling Allowance Rules the Government declare the panchayat union Commissioners as the controlling officers for the purpose of their Travelling Allowance and also for the purposes of the Travelling Allowance of the staff working under them.

(G.O. Ms. No. 1307, Rural Development and Local Administration, dated 9th May 1961.)

PANCHAYATS—CONSTITUTION OF VILLAGE PANCHAYATS CONSOLIDATED FUND—ISSUE OF PAY ORDERS TO THIRD PARTIES—INSTRUCTIONS.

The Collector of Thanjavur has reported that the companies and firms situated in Madras and other places outside the Panchayat Union, which supply materials to the Panchayats on indent cannot come to the Panchayat Union Office to receive payment and that they cannot also endorse the pay order to any other person. He has therefore suggested that the Panchayat President may be allowed to draw the pay order with a filled-up money order form to the third party concerned and present it at the Union office and that the union office may after checking the balance at credit of the panchayat pass the pay order and arrange to send the amount by money order to the party.

2. The Government have examined the suggestion of the Collector of Thanjavur and direct that the following procedure should be adopted in regard to payment to third parties by Panchayats. The third parties in whose names the pay orders are issued by the Panchayat Presidents should normally receive the Cash personally from the Panchayat Union Office. However, in cases of suppliers located outside the district and who have no facilities for collection of their dues in the normal manner, arrangements may be made to send the amount to the third parties concerned either through a bank draft drawn in the name of the said party or by Money order, if the former is not possible. The pay order in these cases should be in favour of the Panchayat Union Commissioner who will be responsible for sending the amount to the parties concerned. The Commissioner should enter such amounts drawn by him in a petty cash book to be maintained under the Village Panchayats. Consolidated Fund *separately* on the lines of the petty cash book prescribed in Panchayat Union Form No. 80. The bank draft charges or the Money Order charges to be incurred in this regard should be included in the pay order itself drawn by the Panchayat Presidents. When bank drafts are obtained, the number and date of the draft, payee's name and amount should be certified to by the Commissioner on a separate sheet of paper which should be preserved with the petty cash book and produced to audit. Bank drafts should invariably be crossed and sent by Registered Post Acknowledgment Due and the receipt issued by the Post Offices should be pasted in the petty Cash book itself. Similarly, when Money Orders are sent, the receipts issued by the Post Office should be pasted in the petty Cash book. The retention of the Cash by the Commissioner in this regard should be avoided as far as possible.

(G.O. Ms. No. 1398, Rural Development and Local Administration, dated 15th May 1961.)

GRANT—VILLAGE PANCHAYATS—VILLAGE HOUSE TAX MATCHING GRANT—ADJUSTMENT OF—FURTHER INSTRUCTIONS.

1. In G.O. Ms. No. 1331, L.A., dated 9th August 1961, detailed orders were issued regarding the procedure for sanction and payment of Village House Tax Matching grant to Village Panchayats under section 132 of the Madras Panchayats Act, 1958. The Government permitted the Revenue Divisional Officers to authorise the payment from the treasury to the Village Panchayats of the amounts of grants payable to them under section 132 of the Act; separate sanction orders had to be issued for each village panchayat in the Form in Annexure I to the Government order. It was also ordered that the amount due to each panchayat should be paid by book adjustment to the banking account of the panchayat maintained at the Government treasury. It was proposed to issue separate orders in due course regarding the procedure to be followed after the panchayat union councils come into being.

2. The Accountant-General Madras has suggested—(i) that one sanction order might be issued for all panchayats in a panchayat union area so that only one bill might be drawn on the treasury for the total amount, which would result in reduction of work both in the treasuries and in the office of the Accountant-General; (ii) that Annexure I to Government Order No. 1331, L.A., dated 9th August 1960 might be amended to include particulars regarding the amount of grant sanctioned to each panchayat; (iii) that instructions might be issued to all concerned that the disbursements should be made before 15th March 1961 the date prescribed by Government for completion of disbursements relating to the second half of 1960-61; and (iv) that the forms in Annexures I to III to the G.O. No. 1331, L.A., dated 4th August 1960 might be amended so as to provide for the indication of the period during which the collection was made and the period during which the grant is payable independently.

3. The Examiner of Local Fund Acounts has suggested that the Revenue Divisonal Officers may, instead of issuing sanction orders to each village panchayat as contemplated in G.O. No. 1331, dated 9th August 1960, accord sanction for the payment of the grant panchayat union-wise (the total of the payment of the above grant payable to all the village panchayats within one union with details of grant payable to each panchayat) and communicate the same to the Sub-Treasury Officers concerned and Panchayat Union Commissioners; that the Panchayat Union Commissioners might prefer a claim for the amount so sanctioned and get it adjusted in the treasury to Local Fund Deposit Account No. 1 in the first instance and later on transfer the amount due to the village panchayats to the Village Panchayat Consolidated Fund (Local Fund Deposit Account No. II) in the treasury and arrange to give credit to the individual village panchayat in the Ledger in the manner prescribed in Memo. No. 160974/L2/60, L.A., dated 15th September 1960. He has also stated that so far as village panchayats which do not fall within the territory of any panchayat unions are concerned, the orders in the said G.O. will apply.

4. The Government have carefully examined the suggestions made by the Accountant-General and the Examiner of Local Fund Accounts. The suggestion for issuing a consolidated sanction order for all the village panchayats in a panchayat union is not acceptable. The Government consider that the Revenue Divisional Officer should issue sanction orders as and when proposals are received from Panchayat Extension Officers instead of waiting for the receipt of proposals in respect of *all* panchayats in a Union and then issuing a consolidated order for each Union. Each sanction order may contain sanctions for more than one panchayat.

5. As regards the suggestion for issuing instructions for completing the disbursement of Village House Tax Matching grant to Village Panchayats for the second half of 1960–61 before 15th March 1961, no orders need be issued now as 1960–61 is now over;

but the Government direct that the sanction orders to be issued for future half years should be issued before the 15th March of each year.

6. In view of the constitution of a Village Panchayats Consolidated Fund ordered in G.O. No. 1428, L.A., dated 24th August 1960, the procedure for crediting the amount of Village House Tax Matching grant sanctioned to each panchayat prescribed in paragraph 7 of G.O. No. 1331, L.A., dated 9th August 1960 will have to be changed as village panchayats will cease to have individual accounts with the Government treasury. The Government accordingly direct (i) that the sanction order be communicated to the Sub-Treasury Officers and the Panchayat Union Commissioners concerned; (ii) that the Panchayat Union Commissioner should prefer a claim for the amount so sanctioned; (iii) that he should get it adjusted in the treasury to Local Fund Deposit Account No. II; and that he should arrange to give credit to individual village panchayats in the ledger maintained in the panchayat union office in accordance with the instructions issued in Memorandum No. 160974 L-2/60, L.A., dated 15th September 1960.

7. The forms in Annexures I and II will be modified as shown in the annexure to this order incorporating the suggestion made by the Accountant-General for the amendment of the said Forms.

8. In respect of village panchayats which are not included in any panchayat union, the procedure prescribed in G.O. No. 1331, L.A., dated 9th August 1960 will continue to apply.

ANNEXURE I.

No.

Office of the Revenue Divisional Officer,

Dated

From

The Revenue Divisional Officer.

To

The Sub-Treasury Officer,

Under instruction 2 of the Treasury Rule, No. 17, Madras Treasury Code, Volume I, I hereby authorize you to pay the Commissioner of the Panchayat Union on the authority of this order the sum of Rs. (Rupees) due to the village panchayats specified below as Village House Tax Matching grant noted against each—

Name of village panchayat.	Amount of grant.
(1)	(2)

2. The amount should be adjusted in the Treasury or Sub-treasury to Local Fund Deposit Account II of the Panchayat Union and *no cash payment should be made.* The amount represents the Village House-Tax Matching grant payable to the panchayat or panchayats under section 132 of the Madras Panchayats Act, 1958, for the half-year ending 30th September/31st March and is debitable to "57. Miscellaneous—f. Grants-in-aid contributions, etc.—S. House-Tax Matching Grant for Panchayats."

3. The fact of the adjustment should be reported to the Collector of and the Accountant-General with a certificate of payment through the Treasury Officer under intimation to this office then and there.

For Revenue Divisional Officer.

Copy to the Commissioner Panchayat Union.

Copy to the President, Panchayat Post, taluk, district.

Copy to the Accountant-General, Madras.

NOTE.—(1) Under instruction 2 of Treasury Rule 17 of Madras Treasury Code, Volume I, the grant should be adjusted on the authority of this authorization and no authorization is necessary from the Accountant-General, Madras.

(2) The grant can be adjusted by Sub-Treasury Officers without any further authorization from the Treasury Officers concerned.

ANNEXURE II.

From

The Panchayat Extension Officer,

To

The Revenue Divisional Officer,

(Through the Divisional Panchayat Officer),

Sir,

In submitting herewith the Demand, Collection and Balance of house-tax levied in panchayat for the half-year ending 30th September 19 /31st March 19 , I recommend that an amount equal to the amount shown as collections for the half-year ending 31st March/30th September may be paid to the said panchayat as Village House-Tax Matching grant due to it for the half-year ending 30th September 19 /31st March 19 under section 132 of the Madras Panchayats Act, 1958. I hereby certify that the said

amount of house-tax does not include library cess levied under the Madras Public Libraries Act, 1948, or additional house-tax levied for water-supply or lighting under rule 19 of Schedule IV to the former Madras Local Boards Act, 1920, or water-tax leviable under section 25 of the Madras Public Health Act, 1939.

Panchayat Extension Officer.
(Deputy Panchayat Officer.)

(G.O. Ms. No. 1442, R.D. and L.A., dated 22nd May 1961.)

COMMUNITY DEVELOPMENT PROGRAMME—LOANS AND ADVANCES—POWERS OF BLOCK DEVELOPMENT OFFICERS TO SANCTION LOANS—ENHANCEMENT PROPOSALS APPROVED—ORDERS ISSUED.

In the G.O. Ms. No. 29, R.D. and L.A., dated 4th January 1961, orders have been issued integrating the New Well Subsidy Scheme administered by the Board of Revenue (Food Production) and the block scheme of well subsidy. There will thus be only one Well Subsidy Scheme throughout the State under the administrative control of the Board of Revenue (Food Production). Even though there will be only one Well Subsidy Scheme the Block Development Officer will continue to disburse these loan-*cum*-subsidy in the Block areas. The scheme of well subsidy contemplates the grant of loans up to Rs. 2,000 per individual. The Block Development Officers are at present empowered to sanction loans only up to Rs. 1,000 in each case. In non-block areas the Tahsildars distribute these loans and they have been empowered to sanction loans up to Rs. 2,000 in each case. The Board of Revenue (Food Production) has, therefore, recommended that the powers of the Block Development Officers may also be enhanced so as to enable them to sanction loans up to Rs. 2,000 in so far as the New Well Subsidy Scheme is concerned, as they are also equal in status to that of Tahsildars and with a view to expedite the issue of loans.

2. The Government accept the recommendation of the Board of Revenue (Food Production) and direct that the Block Development Officers be empowered to sanction loans up to Rs. 2,000 (Rupees two thousand only) in each case, in block areas, in so far as the New Well Subsidy Scheme is concerned.

3. The Board of Revenue (Land Revenue) should submit necessary proposals to Government in the Revenue Department for amending the Takkavi Manual.

(G.O. Ms. No. 1751, R. D. & L.A., dated 23rd June 1961).

RULES—MADRAS PANCHAYATS ACT, 1958—PAYMENT OF TRAVELLING ALLOWANCE TO PRESIDENTS, VICE-PRESIDENTS, MEMBERS, ETC., OF PANCHAYATS—AMENDMENT.

The appended notification will be published in the *Fort St. George Gazette.*

APPENDIX.

NOTIFICATION.

It is proposed, in exercise of the powers conferred by sub-section (1) of section 178 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), to make the following amendment to the rules relating to the payment of travelling allowance to presidents, vice-presidents, members, etc., of panchayats published with the Rural Development and Local Administration Department Notification S.R.O. No. A-489 of 1961, dated the 26th April 1961 (Notification No. 16) at page 14 of the Supplement to Part V of the *Fort St. George Gazette*, dated the 10th May 1961. The following draft of the amendment is accordingly published for general information as required by sub-section (2) of section 179 of the said Act.

The draft amendment will be further considered after two weeks from the date of publication of this notification in the *Fort St. George Gazette* in the light of such objections or suggestions as may be received with respect thereto before the expiry of that period.

Objections and suggestions should be addressed to the Secretary to Government, Rural Development and Local Administration Department, Fort St. George, Madras-9.

DRAFT AMENDMENT.

In rule 2 of the said rules, for the words " one rupee " the words " two rupees " shall be substituted.

(G.O. Ms. No. 1873, Rural Development and Local Administration, dated 7th July 1961.)

INDIAN ADMINISTRATIVE SERVICES—PANCHAYAT DEVELOPMENT—DIRECTOR OF PANCHAYAT FINANCES—POST—CREATED.

The Panchayat Development Schematic Budget formulated in G.O. Ms. No. 664, Rural Development, dated 16th August 1960 and spelt out in further detail in G.O. Ms. No. 211, Rural Development and Local Administration, dated 25th January 1961, forms the basis of planned development of each block. The State has been delimited into 375 blocks and each block is to work out a financial plan for the duration of the Third Five-Year Plan on the lines indicated in the above Government orders.

2. The successful implementation of the Madras Panchayat Act, 1958, and the fulfilment of their share of the National Plan by the Panchayat Unions/Panchayats will depend on their ability

to raise the resources they are expected to raise in the Panchayat Development Schematic Budget. In G.O. Ms. No. 641, Rural Development, dated 9th August 1960, amplified in G.O. Ms. No. 411, dated 16th February 1961, the specifications of the duties of the Village Officers in Panchayat Development have been detailed and the most significant of these duties is the collection of the Panchayat and Panchayat Union taxes and other dues. It is essential that suitable procedures should be devised to arrange for maintenance of various tax demand registers and timely collection of the taxes and dues and their prompt adjustment to the credit of the Panchayat Union/Panchayats.

3. The Panchayats/Panchayat Unions receive advance payments of the local cess. It is also proposed to arrange for similar advance payment of local cess surcharge and matching grants. The local education grant and the school meals grant are also credited monthly as advance payments. The various development grants are to be adjusted to their credit as post execution grants on the basis of actual expenditure incurred by the Unions. It is necessary to systematise these adjustments to ensure that the Unions will have no ways and means difficulty and proper checks are applied at the time of calculation of instalments due and their adjustment.

4. These development grants to be sanctioned to the Unions have to be consolidated at the development district level as well as the state level to enable periodical reviews of developmental expenditure, necessary budgetary controls at various levels and to facilitate the proper calculation of Central assistance due to the State Government under various developmental heads.

5. The above work will require a whole time officer at the State level. Therefore, a post of Director of Panchayat Finance is created in the Rural Development and Local Administration Department in the senior scale of the Indian Administrative Service for a period of one year with effect from 1st August 1961. The officer will also be ex-officio Deputy Secretary in the Rural Development and Local Administration Department and he will also be in charge of the Accounts Branch of the Rural Development and Local Administration Department. He will be a State touring officer. The post shall carry a special pay of Rs. 200 per mensem.

6. The above officer will undertake the following duties and thereby assist the Additional Development Commissioner in his duties as Inspector of Panchayat Unions :—

(i) To review the Panchayat Development Schematic Budgets and provide necessary guidance to the Unions.

(ii) To review the Annual Budgets of Panchayat Unions as well as the progress of expenditure against such budgets and provide necessary guidance to the Unions.

(iii) To settle the procedures for the collection of Panchayat/Panchayat Union taxes and dues by the Village Officers and their prompt adjustment to the credit of the Unions and Panchayats, including the proper supervision of such demands and collection.

(iv) To settle procedures for the adjustment of advance payments of local cess, local cess surcharge, local cess surcharge matching grant, the local education grant, the midday meals grant, the post execution payment of the local works grant, the grants for Agricultural development, etc., and to evolve a system of checks to be applied in such adjustments and their final adjustment on the basis of booked actuals.

(v) To recommend changes in organization and methods of work at the taluk, divisional and district headquarters where such changes are necessary for effective handling of the finances referred to in (ii), (iii) and (iv) above.

(vi) To recommend suitable changes in the set up of the State level headquarters organization to be in charge of budgetary control of Panchayat Union and Panchayat Finances and consolidation of Panchayat Union/Panchayat accounts in the State and to render necessary accounts to the Finance Department for claiming the State's due share of Central assistance in respect of plan schemes implemented through Panchayat Unions.

[G.O. Ms. No. 1206, Public (Special), dated 14th July 1961.]

MISCELLANEOUS.

LOCAL BODIES—PURCHASE AND ERECTION OF BUSTS OR STATUES.

The following orders are issued regarding the purchase and erection of busts or statues by local bodies :—

District Boards, Panchayat Unions, Municipal Councils and Panchayats including the Corporation of Madras should not enter into any commitment in respect of the purchase and erection of busts or statues in their premises or public street, place or road vested in them without obtaining the prior specific sanction of Government. They are also informed that such sanction will be ordinarily withheld unless there are altogether exceptional circumstances in any particular case.

2. The Collectors of districts are requested to make the contents of this order known to all Panchayats in their respective districts.

(G.O. Ms. No. 1915, L.A., dated 2nd December 1960.)

PANCHAYAT UNION COUNCILS—ALL CORRESPONDENCE WITH COLLECTORS AND HEADS OF DEPARTMENTS TO PASS THROUGH CHAIRMAN.

The Government direct that all correspondence between Panchayat Union Commissioners and Collectors, Revenue Divisional Officers and Heads of Departments should pass through the Chairman. The only exception which Government would allow to this general rule is the correspondence between the Commissioner and the Collector in matter involving the maintenance of law and order and other urgent matters which brook no delay and D.O. letters. Such correspondence need not pass through the Chairman.

2. The Commissioners may however discuss personally with Collectors any administrative questions whenever necessary.

(G. O. Ms. No. 332, L.A., dated 9th February 1961.)

ACT—MADRAS PANCHAYATS ACT, 1958—CO-OPERATION OF OUTSDERS TO THE APPOINTMENTS COMMITTEE —INSTRUCTIONS.

Clause (a) of sub-section (1) of section 53 of the Madras Panchayats Act, 1958, provides that there shall be an Appointments Committee for every Panchayat Union and that it shall be composed of the Chairman of the Panchayat Union Council, the Commissioner and one member elected annually by the Panchayat Union Council. Under sub-section (2) of the above section, Panchayat Union Councils have been given the power to co-opt as members of any committee appointed under sub-section (1)

such number of persons as are not members of the panchayats Union Council subject to the condition that the number of members so co-opted shall not exceed one-third of the total number of members of the council on the committee.

Although sub-section (2) of section 53 is very general in terms and empowers the panchayat union council to co-opt even outsiders as members of the Appointments Committee also, the intention however, is that the power of co-option conferred by sub-section (2) should apply only to the committees referred to in clause (b) of sub-section (1) of that section, that is, the Education Committee, the General Purposes Committee and other commitees referred in clause (*b*) but not to the Appointment Committee constituted under clause (*a*). Necessary action will be taken to suitably amend sub-section (2) to bring out this intention clearly. Till the sub-section is so amended, the panchayat union councils are requested to have regard to the position explained above and not to co-opt any person as member of the Appointments Committee.

(G.O. Ms. No. 375, L.A., 9th February 1961.)

PANCHAYATS—MEETINGS—INTIMATION TO GRAMA-SEVAKS—INSTRUCTIONS.

It has been suggested at the Second Annual Seminar of Gramasevaks held at Cuddalore (South Arcot) in November 1960, that the dates of panchayat meetings might be intimated to the respective Gramasevaks to enable them to be present at the meetings. It has already been ordered in G.O. No. 644, R.D., dated 9th August 1960, that the Village Panchayats should function as the Planning Authority at the Village level and that Village Officers should be required to assist the Village Panchayats in the performance of their duties as Planning Authorities. The Government consider that the presence of Gramasevaks also will be useful for the panchayats particularly when they function as Planning Authorities. The Collectors of districts are accordingly requested to issue instructions to the village panchayats in the jurisdiction to send copies of the notices and agenda of meetings to the concerned Gramasevaks so that they may attend such of those meetings for which their presence will be useful. The attendance of Gramasevaks at Panchayat meetings should not however be made compulsory.

(G.O. Ms. No. 474, R.D. and L. A., dated 23rd February 1961.)

PANCHAYAT UNION COUNCILS—COMMITTEES—APPOINTMENT COMMITTEE—DURATION OF MEMBERS—CLARIFICATION.

The Commissioner of the Koilpatti Panchayat Union and the Collector of Salem are informed that, under section 53 (1) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), one

of the three persons composing the Appointments Committee is a member of the Panchayat Union Couincil elected *annually* by that council and hence a member so elected can hold office as a member of the Appointments Committee until another member is elected to the Committee in the next year.

2. The question of issuing rules relating to Committee of Panchayat Unions is separately under consideration. Instructions have been issued in paragraph 2 of Memorandum No. 9187/L-2/61-1, L.A., dated 7th February 1961 (copy enclosed) clarifying the position in regard to issue of rules under the Madras Panchayats Act, 1958.

(G.O. Ms. No. 767, R. D. and L.A., dated 15th March 1961.)

" GRAMA NALAM "—FEBRUARY 1961—SUPPLY TO BLOCK DEVELOPMENT OFFICERS—INSTRUCTIONS.

Arrangements have already been made to despatch 50 copies of the " Grama Nalam " with effect from February 1961 to the Block Development Officers mentioned in the Annexure I. The copies will be sent by rail and the relevant Railway Receipt sent by Registered Post, by the Controller of Stationery and Printing, Madras-1.

2. The Block Development Officers are requested to distribute, free of cost, the copies of " Grama Nalam " to the following persons :—

(1) all Grama Sevak and Sevikas (one copy each).

(2) all Non-Official members of the Block Advisory Committee, except the Presidents of Panchayats and M.L.As. (one copy each).

(3) Information Centre (one copy).

(4) Block Development Officer (one copy).

After effecting this supply, the balance of copies may be sold to the public at the rate of 13 nP. per copy as indicated in the Journal. The sale proceeds thus realised, should be remitted into the Treasury under 'XLV. Stationery and Printing—Other Press Receipts—Receipts from " Grama Nalam " ' and a monthly return of such remittances rendered by the Block Development Officer, should be sent to the Public Relations Officer, Rural Development and Local Administration Department, Madras-9, in the form annexed on the 30th of each month positively.

3. It will be much appreciated, if regular subscribers are enrolled to the maximum extent possible. The objective of the field staff should be to see that every village and hamlet in the Blocks get at least one copy of every issue of " Grama Nalam ".

ANNEXURE I.

1	Block Development Officer	Pernambat, North Arcot district.
2	Do.	Vanur, South Arcot district.
3	Do.	Pallipet, Chingleput district.
4	Do.	Pallipalayam, Salem district.
5	Do.	Tonkarai, Madurai district.
6	Do.	Kabilamalai, Salem district.
7	Do. ..	Nallampalli, Salem district.
8	Do.	Koolapavoor, Tirunelveli district.

ANNEXURE II.

OFFICE OF THE BLOCK DEVELOPMENT OFFICER.

Statement showing the amounts remitted under 'XLV. Stationery and Printing—Receipts from "Grama Nalam"' for the month.

Serial number.	Particulars of remittance.	Chalan number and date.	Treasury or Sub-Treasury in which remitted.	Amount remitted.
(1)	(2)	(3)	(4)	(5)
				Rs. nP.
			Total Rs.	..

Number of copies received. (Issued date)

Number of copies distributed free of cost. (Do.)

Number of copies sold to the public. (Do.)

"Certified that the figures have been verified with Treasury figures and found correct."

Station :—

Date :—

Block Development Officer.

(Memo. No. 48383, P. R. O. 61-1, R.D. & L.A., dated 21st March 1961.)

PANCHAYATS UNION COUNCILS—MOVING OF RESOLUTIONS BY M.L.As.—INSTRUCTIONS.

A question has been raised whether M.L.As. can move resolutions at the meetings of Panchayat Union Councils. The Government have carefully examined the question and issue the following orders.

2. Under section 12 (2) of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), M.L.As. and M.L.Cs. are entitled to take part in the proceedings of the Panchayat Union Councils; but not to vote or to be elected as the Chairman or Vice-Chairman of the Panchayat Union Councils. There is no specific provision in the Act restricting the rights of M.L.As. or M.L.Cs. as members of the Panchayat Union Council in moving resolutions, which is part of the proceedings of the Council. In the absence of any express prohibition in this behalf, the Government consider that M.L.As. and M.L.Cs. can move resolutions in the Council.

(Memo. No. 20493/L-2_61-3, Rural Development and Local Administration, dated 3rd April 1961.)

PANCHAYATS—CONSTITUTION AND RECONSTITUTION OF PANCHAYATS—INSTRUCTIONS.

It is observed that changes in the jurisdiction of Panchayats are made at times for administrative purposes and that such changes in administrative boundaries affect the description of the extent of the Parliamentary and Assembly Constituencies, since the proposals for such changes are made without any reference to the boundaries of the Parliamentary and Assembly Constituencies involved. Instructions have already been issued in Memorandum No. 32878/58-1, L.A., dated 29th August 1952 that the constitution of a Panchayat for a group of villages lying in different revenue firkas should be avoided. In view of the introduction of the Madras Panchayats Act, 1958, it is also imperative that the jurisdiction of a Panchayat should be within a single Development Block forming a Panchayat Union. In order to avoid Administrative difficulties in this regard, it is considered that, while constituting, reconstituting, or bifurcating or otherwise defining the jurisdiction of Panchayats, it should be seen that the panchayat so notified lies within the boundary of single Parliamentary Constituency and Assembly Constituency existing at that time. Further while submitting proposals to the higher authorities or to the Government for the constitution of Panchayats or for changing the jurisdiction of Panchayats or grouping of villages for purposes of constituting Panchayats, the proposals should invariably contain information *inter alia* whether the proposal affects the boundaries of the Parliamentry or Assembly Constituencies existing in the area at that time and if so the extent to which they are affected. Such

information should also include not only details of area, Beriz,etc., but also of the 1961 census code units and the population according to 1951 census, until the 1961 population figures become available.

(Memo. No. 72644-L1/01-1, L.A., dated 22nd April 1961.)

ACT—MADRAS PANCHAYAT ACT, 1958—NOTIFICATION REGARDING DANGEROUS AND OFFENSIVE TRADES BY PANCHAYAT UNION COUNCILS—CONSULTATION WITH PANCHAYATS—INSTRUCTIONS.

1. A Notification under section 111 (1) of the Madras Panchayat Act, 1958, specifying the purposes which are likely to be offensive or dangerous to human life or health or property has been issued with G.O. Ms. No. 113, R.D. & L.A., dated 12th January 1961.

2. Under clause (i) of sub-section (2) of section 111 of the said Act, the panchayat union council, in the case of village panchayats, may, with the previous approval of the prescribed authority, notify that no place within the limits of any panchayat village in the panchayat development block or within the limits of such panchayat village or villages as may be specified in the notification shall be used for any of the purpose specified in the notification issued under sub-section (1) of section 111 of the Act without a licence and except in accordance with the conditions specified in such licence. Thus, panchayat union councils have been given the discretion to notify any panchayat village or any place within such village as a place which shall not be used for any of the purposes mentioned in the notification issued with the Government Order referred to in paragraph 1 above. The panchayat union council may specify certain purposes in respect of a panchayat village and certain other purposes in respect of other panchayat villages in its jurisdiction.

3. It has been suggested that Panchayat union councils may consult the panchayats concerned before exercising the power vested in them under section 111 (2) (i) of the Act, even though there is no specific provision in the said Act, requiring the panchayat union council to have such consultation.

4. The Government accept the suggestion. The panchayat union councils are requested to consult the panchayats concerned before issuing any notification under section 111 (2) (i) of the Act; and the prescribed authority should consider the views of the panchayats concerned before approving the proposals of the panchayat union council.

(G.O. Ms. No. 1540, Rural Development and Local Administration, dated 29th May 1961.)

DISTRICT REVENUE ADMINSTRATION AND PANCHAYAT DEVELOPMENT ADMINISTRATION—OFFICE OF THE REVENUE DIVISIONAL OFFICER—PANCHAYAT DEVELOPMENT STAFF MEETINGS—INSTRUCTIONS.

Various instructions issued so far in the matter of implementation of the Madras Panchayats Act, 1958, have made the Revenue Divisional Officer fully responsible at the divisional level for the successful administration of Panchayat Development Programmes. Government have examined the necessity for issuing certain further instructions to assist the Revenue Divisional Officers to function effectively in this field. The following instructions are accordingly issued.

2. Orders have already been issued sanctioning expenditure for the construction of additional accommodation for the Divisional Panchayat Officer in the premises of the office of the Revenue Divisional Officer. The combined office should be reorganised in two sections, one as Panchayat Development section and the other as a general section. The Divisional Panchayat Officer should in addition to exercising statutory audit functions vested in him serve also as the Personal Assistant to the Revenue Divisional Officer over the whole range of Panchayat Development Administration. The Head Clerk in charge of the Panchayat Development Work should work under the immediate control of the Divisional Panchayat Officer.

3. All official correspondence from the Panchayat Union offices addressed to the Collector should be routed through the Revenue Divisional Officer's Office, except in special classes of cases where this is specifically dispensed with by order of the Collector.

4. It is necessary to ensure every Revenue Divisional Officer to acquire and maintain detailed personal knowledge of all specific problems of Panchayat Development Administration in every block in his division. It is further necessary, in this process, to bring together the Block staff and Taluk Revenue staff so that they work together in close co-operation in furtherence of Panchayat Development. In order to secure these two important and related purposes Government direct the institution of a system of " Panchayat Development Staff Meetings " be held once every month.

5. The Panchayat Development Staff Meeting should be held at the Taluk Healquarters once every month on dates suitably fixed. The meeting should be presided over by the Revenue Divisional Officer and would be attended by the Divisional Panchayat Officer and the Panchayat Development Head Clerk from the Revenue Divisional Officer's Office, the Tahsildar and the Sub-Treasury Officer from the Treasury Office, the Panchayat Union Commissioner, the Panchayat Extension Officer and the Panchayat Union Office Manager of all blocks in the taluk.

6. The business to be transacted regularly at every monthly meeting will be as below :—

(i) Pass Books and Monthly Financial Returns. The Pass book should be written up and completed for every block. The prescribed Monthly Financial Returns should be got prepared, tallied (where necessary) between the Sub-Treasury and the Panchayat Union Office, and approved by the Revenue Divisional Officer for submission to the Collectorate;

(ii) Administrative Returns—Review of tour diaries and other prescribed periodical returns relating to Panchayat Development Administration should have been prepared in the blocks and the drafts brought to the meeting. After scrutiny at the meeting, the drafts should be finalised for submission to the Collectorate; (Note–This instruction relates only to Administrative Returns and does not relate to technical returns which may be required to be sent to the Collectorate through the District Agricultural Officer, Divisional Engineer, District Enducational Officer and other similar chief officers of development departments);

(iii) After transaction of routine business as above, questions which may have arisen at the preceding meeting of the District Development Council or which may be expected to be brought up at the succeeding meeting of the District Development Council should be gone over. The Revenue Divisional Officer should keep himself thoroughly informed of the position in every block and give necessary guidance to the officers concerned;

(iv) If any special question has arisen in any matter relating to the collection or other work required to be done by village officers or the relations between them and the Panchayats, it should be brought up at this meeting. Similarly any question of public land administration (e.g., acquisition, assignment, alienation or lease, removal of encroachment, etc.), which has cropped up in any village or been raised by any Panchayat should be brought up at the meeting. Also any question for which the Revenue staff of the district is administratively responsible and which may present a problem should be brought up and discussed.

NOTE.—The importance of this item of work is particulary stressed. Government desire it to be known that the quality of the Revenue Divisional Officer's work should be adjudged with reference to the success achieved by him in solving these day-to-day problems promptly and to the satisfaction of public opinion in the villages, and by his capacity to bring about harmonious co-operation between the Taluk staff, Block staff and village revenue establishment in furtherence of Panchayat Development.

(v) Detailed record notes of the proceedings of these monthly staff meetings should be drawn up and maintained in the Revenue Divisional Officer's Office. The Divisional Panchayat Officer should be held responsible for ensuring that necessary follow-up action is taken on the record notes.

7. Once every year, a thorough inspection of every Panchayat Union Office in the division should be carried out by the Revenue Divisional Officer.

8. During his tours the Revenue Divisional Officer should pay visits to the Panchayats Union Offices and hold personal discussions with the Panchayat Union Chairman and Panchayat Union Office Commissioner and Extension Officers. Ordinary, no Panchayat Union Office should be left unvisited by him for more than three months at a time.

(G.O. Ms. No. 1588, Rural Development and Local Administration, dated 5th June 1961).

PANCHAYAT UNION COUNCIL—CO-OPTION OF MEMBER —EXERCISE OF CASTING VOTE BY PRESIDING MEMBER—INSTRUCTIONS.

A question has been raised whether the Chairman of a panchayat union council has the right of a casting vote in case the council is divided in its opinion in the matter of co-option of a particular person as a member and there are equal number of votes for and against the co-option of that particular member.

2. In the absence of any specific provision either in the Madras Panchayats Act, 1958, or in the rules issued thereunder, the Co-option of members has to be done at a meeting of the panchayat union council concerned and the rules relating to the mode of transacting business at meetings of Panchayat Union Councils issued under the Act should be followed for such co-option. Under rule 5 of the said rules all questions coming before the council shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes the presiding member shall have and exercise a casting vote. The Chairman of a panchayat union council can, therefore, exercise a casting vote in the cases referred to in paragraph 1 above.

(Memo. No. 86648 L. Spl./61-3, Rural Development and Local Administration, dated 6th July 1961.)

DELIMITATION OF BLOCKS—CERTAIN CLARIFICATIONS.

The orders of the Government redelimiting blocks had been issued in most cases prior to the issue of notifications under section 7 (3) of the Madras Panchayats Act, 1958, constituting Panchayat Union Councils. It is observed that in some cases there are variations between the areas included in the delimitation orders and the areas published in the notifications. The Collectors have generally maintained that the details sent by them for purposes of notifications may be taken as correct. The question has been raised whether the redelimitation orders should be re-issued incorporating the corrections arising out of the issue of the notifications. It has been pointed out that the notification issued by virtue of powers vested under the Madras Panchayats Act, 1958 have the force of law and should be taken as final and conclusive until it is amended by another notification following the proceduce laid down in the Act. It has also been pointed out these notifications will,

therefore, prevail over the delimitation orders and where any change is called for in the notification, a fresh notification will have to be issued by following the procedure prescribed in the Act. The Government accordingly consider that there is no need to issue fresh re-dilimitation orders to correspond with the details published in the notifications and that the notifications should be taken as final for purposes of territorial jurisdiction of Blocks.

(Memo. No 57380 P-1/61-1, Rural Development and Local Administration, dated 25th July 1961.)

COMMUNITY DEVELOPMENT PROGRAME—PUBLICITY —LOCATION OF INFORMATION CENTRES—INSTRUCTIONS

One of the recommendations made at the Annual Conference of Community Development held at Mount Abu in 1958 was that provision should be made for suitable accommodation for the Information Centres within the office of the Block Headquarters. Is was also recommended that while erecting new buildings for the Block Headquarters, the requirements of the Information Centres should be kept in view. While purusing action on the above recommendations, the Collectors were requested to furnish the details in regard to the location of the Information Centres attached to the existing Blocks.

2. The reports of the Collectors reveal that most of the Information Centres attached to the Block offices are not provided with adequate accommodation and that they are located either in the verandah of the Block office or in a separate building or in the recreation centres. As the working of the Information Centres is considered to be very useful in giving information and publicity to the people of the locally, it is considered that they should be located in an easily accessible place and that it is preferable to utilise the council hall itself as Information Centre. The Collectors are therefore requested to issue necessary instructions to the officers concerned to accommodate the Information Centres in the council hall of the Panchayat Unions itself where it is not possible to accommodate the information centre in any other suitable room of the main office building.

(Memo. No. 70631/P-4/59-14, Rural Development and Local Administration, dated 31st July 1961.)

PANCHAYAT UNION COUNCILS—MINUTES OF PROCEEDINGS OF MEETINGS—OFFICER EMPOWERED BY THE INSPECTOR UNDER PROVISO TO SECTION 49 OF THE MADRAS PANCHAYATS ACT, 1958—SPECIFIED.

Section 49 of the Madras Panchayats Act, 1958, provides that a copy of the minutes of the proceedings at every meeting of a panchayat union council as well as of all minutes of dissent in respect of such proceedings received from any member present at

the meeting within 48 hours of the close thereof, should be submitted by the chairman within three days of the date of meeting to the Inspector. The proviso to the above section empowers the Inspector to direct that such minutes shall be submitted either generally or in any specified classes of cases to any officer empowered by him in this behalf.

2. The Government have appointed the Additional Development Commissioner to exercise the powers and perform the duties of the Inspector under section 49 of the said Act. In exercise of the said powers, the Additional Development Commissioner directs that the minutes of proceedings of panchayat union councils should be forwarded by the Chairman of the panchayat union councils to the Secretary of the District Development Council of the Development District concerned who should forward copies of such proceedings to the Collector and the Additional Development Commissioner for information and also forward, with the approval of the Collector, relevant extracts to the Chief District Officers or to the Government where further action is called for at the District level or at Government level, as the case may be.

(Proceedings No. 230314—L.Spl./60-1, dated the 17th July 1961.)

PANCHAYATS AND PANCHAYAT UNIONS—MAINTENANCE OF RADIO SETS BY PANCHAYATS—CREATION OF MAINTENANCE ORGANISATION—ORDERS —ISSUED.

In the G.O. Ms. No. 648, Public Works, dated 8th March 1961, the Government issued orders for the entrustment to the Panchayats and Local Bodies themselves the responsibility for the maintenance of Community Radio sets. Government also directed therein that the installation of Community Radio sets should be entrusted to the local companies after inviting tenders. The Government further directed that the State Broadcasting Department be wound up with effect from 1st April 1961. In the references, Memorandum No. 1995/F/61-3, P.W., dated 30th March 1961, G.O. Ms. No. 1673, P.W. dated 30th June 1961 and G.O. Ms. No 1943, P.W., dated 29th July 1961, the Government issued orders extending the date of winding up up to 1st July, 1st August and 1st September 1961. In the G.O. Ms. No. 1962, P.W., dated 16th June 1961 Government also sanctioned the retention of residuary staff as indicated in the annexure to that order, in order to attend to the work in the State Legislature, the Public Address System and the work relating to the Cinema Trailer Units, Projectors and other equipment supplied under the Community Development Programme. It was also laid down in this order that the work relating to the installation of new Community Receivers by the Local companies and all the collection of arrears of maintenance charges due from the Panchayats would also be attended to by this residuary staff.

2. It has now been represented to Government that the abolition of the State Broadcasting Department and the entrustment of the responsibility for maintenance to individual Panchayats would produce undue hardship to small Panchayats situated far away from big towns where alone facilities exist for the repair of radio sets. It has been pointed out that if these Panchayats have to rely on private companies for carrying out repairs to the receiving sets and for providing replacements including batteries, there will be considerable delay and difficulty. The request has therefore, been made that the Government should have an organization for the maintenance of Panchayat Radio sets.

3. Government have examined this suggestion. They agree that if suitable arrangements can be made for the maintenance of panchayat radios by a Government organization without the panchayats having to bear an unduly high costs for such maintenance, the panchayats will be able to keep these sets in good repair. In creating an organization for the maintenance of panchayat radios, it has therefore become necessary to examine how the best service can be rendered to the panchayats. Government have also examined the need to distinguish between the costs of maintenance of battery operated sets and mains sets.

4. The Madras Panchayats Act, 1958, is in the process of implementation. According to this Act, the Revenue Divisional Officers and the Collectors in the districts have an important role in the development of panchayats. The panchayats are being organized into a federal structure in the panchayat unions. The Additional Development Commissioner to Government is the Inspector of Panchayat Unions. Any new organization to be set up will have to be responsible not only for the maintenance of existing sets but also for ensuring the objectives set in the Third Five-Year Plan of ensuring that every village is supplied with a radio set before the end of the Third Plan. If this objective is to be achieved the organization which will be responsible for the maintenance of the existing sets will also have to be charged with the responsibility of promoting the establishment of sets in every village where none exists at present, and the new organization should work in close liaison with and under the control of the organization responsible for the development of panchayats.

5. Taking all these factors into consideration, the Government have decided that a new organization be set up to be termed the Panchayat Radio Maintenance Organization. This organization will be charged with the following main responsibilities :—

(i) To maintain the radio sets installed in the Panchayats including those purchased from funds available under the National Extension Service scheme of Community Development.

(ii) To maintain Cinema Trailer Units supplied under the Community Development Programme.

(iii) To maintain other equipments supplied under the Community Development Programme including tape recorders, Public Address Systems, Record players, etc.

(iv) To instal new community radio receiver sets received from the Government of India.

(v) To plan for the coverage of every Panchayat in the State with a radio before the end of the Third Plan.

(vi) To replace under a phased programme wet battery sets at present existing in certain Panchayats with mains or dry battery sets.

6. The Panchayat Radio Maintenance Organisation will work directly under the control of the Additional Development Commissioner to Government. The staff of the Panchayat Radio Maintenance Organisation will consist of the following :—

(i) One Chief Radio Officer of the rank of Executive Engineer who will be the head of the organisation and who will work directly under the control of the Additional Development Commissioner.

(ii) Three Regional Radio Officers of the grade of Assistant Engineers.

(iii) One Radio Supervisor attached to the Chief Radio Officer.

(iv) One Radio Suprvisor attached to each of the three Regional Radio Officers.

(v) One Radio Supervisor for each of the 42 Revenue Divisions.

(vi) The Chief Radio Officer will have also under him at the headquarters office—

One Laboratory Attender.

Two Store-keepers.

One Superintendent.

One Accountant (of the State Government).

Two Upper Division Clerks.

Three Lower Division Clerks.

One Typist and one Steno-typist.

Two peons.

(vii) Each Regional Radio Officer will have under him—

One Mechanic.

One Upper Division Clerk.

One Lower Division Clerk.

One Typist and one Steno-typist.

One peon.

(viii) There will be one Helper attached to each of the Radio Supervisors in the 42 Revenue Divisions.

The total staff of the Panchayat Radio Maintenance Organisation would therefore consist of the following :—

Technical staff.

One Chief Radio Officer.
Three Regional Radio Officers.
Forty-six Supervisors.
Three Mechanics.
One Laboratory Attender.
Two Store-keepers.

Ministerial and other staff.

One Accountant.
One Superintendent.
Five Upper Division Clerks.
Six Lower Division Clerks.
Five Typists including Steno-typist.
Five Peons.
Forty-two Helpers.

7. The Government have examined the question as to the amount that should be recovered from the Panchayats towards the maintenance charges of the radio sets of the Panchayats. Hither to a uniform amount of Rs. 90 per set has been recovered from all the Panchayats irrespective of whether the set is a mains set or a battery set. These arrangements do not take into account the difference in maintenance cost between battery sets and mains sets, the latter of which do not require battery replacements. In order to avoid this difficulty and in order to make it clear to the Panchayats as to the extent of charges involved in the replacement of batteries, Government direct that in future the recoveries from the Panchayats should consist of the following :—

(i) Cost of batteries.

(ii) Cost of components, if any, that are replaced.

(iii) Servicing charge of Rs. 20 per annum per set irrespective of whether the set is a battery set or a mains set.

These instructions will come into force with effect from the 1st September 1961.

8. The Radio Supervisor will be attached to the Revenue Divisional Officer concerned and will work directly under the control and supervision of the Revenue Divisional Officer in respect of administrative matters. The Radio supervisor will have with him a battery charging station, a stock of components and facilities to service receivers in the villages. The Panchayat Presidents will arrange to bring their radio sets to the headquarters of the Community Development Block to which they

are attached, for carrying out repairs. The Radio Supervisor attached to the Revenue Division will visit the Block Headquarters on specified dates and carry out repairs to the sets. The cost of transport of the radio sets and the batteries between the villages and the Block Headquarters will be met entirely from the Panchayat's own funds and no portion of it will be met by the Government. The Radio Supervisor will also visit the villages in order to supervise the installation of new and repaired sets. The Regional Radio Officers and the Chief Radio Officer, will supervise the work of the supervisors attached to the revenue divisions and ensure that the various tasks allotted to them are carried out efficiently.

9. *Absorption of existing staff.*—It is the intention of Government that as far as possible the staff at present employed in the State Broadcasting Department which is to be wound up with effect from 1st September 1961 should be absorbed in corresponding posts in the new organisation to be set up. The existing staff of the State Broadcasting Department include the following :—

1 Radio Engineer.

4 Assistant Radio Engineers.

66 Radio Supervisors.

1 Foreman.

5 Mechanics.

5 Laboratory Attenders.

1 Tracer.

4 Store-keepers.

1 Divisional Accountant from the Accountant-General's Office.

1 Superintendent.

8 Upper Division Clerks

16 Lower Division Clerks.

6 Typists including Steno-typist.

20 Peons.

63 Battery Transport Peons.

In the G.O. Ms. No. 1962, P.W., dated 16th June 1961 Government have sanctioned the retention of the following residuary staff under the Chief Engineer, P.W.D. (General).

2 Assistant Radio Engineers.

22 Supervisors.

4 Laboratory Attenders.

2 Upper Division Clerks.

2 Lower Division Clerks.

2 Typists including Steno-typist.

4 Peons.

Government now direct that in respect of categories of staff who will not be absorbed in the residuary set up of the Public Works Department and for whom posts have been created in the new maintenance organisation, the staff rendered surplus by the aboli-tion of the State Broadcasting Department should be absorbed in the new organisation. Even after carrying out such absorption, it is found that the following staff will be left without any correspond-ing posts either in the residuary set up or in the new maintenance organisation.

1 Foreman.

2 Mechanics.

2 Store-Keepers.

1 Tracer.

1. Upper Division Clerk,

8. Lower Division Clerks.

In addition, 74 peons out of the existing 83 will also have no corresponding posts either in the residuary set up in the Public Works Department or in the new maintenance organisation. In respect of the Foreman and Mechanices they will be absorbed in the Industries Department of Government. The Ministerial Staff rendered surplus will be absorbed in other departments of Govern-ment and until then these posts will be continued in the Panchayat Radio Maintenance Organisation. The Posts of 74 peons will how-ever, be disbanded and alternative employment will be provided for these peons in the offices under the control of the Collectors and the new Panchayat Union Offices.

10. There is a radio assembling workshop under the State Broadcasting Department at present. Government direct that the assembling workshop be handed over to the Department of Industries and Commerce, for being utilised for the purpose of assembling radio sets or for the manufacture of transistorised community receivers. The posts of one foreman and two mechanics will also be transferred along with the workshop to the Industries Department.

11. The Radio Laboratory of the State Broadcastisg Depart-ment will be taken over by the new Panchayat Radio Maintenance Organisation.

12. In view of the changes now brought into force under which the Panchayats will themselves bear the cost of replacement of the batteries, the existing restriction that the panchayats should tune such radios only for two hours a day will be removed with effect from 1st September 1961. The restriction under which the

Panchayats have to tune in only certain fixed stations will also be relaxed, with effect from 1st September 1961, to bring such receivers on a par with those purchased by Panchayats with assistance from Community Development funds.

13. These arrangements will come in to force with effect from 1st September 1961. Orders regarding the placement of the existing staff in the residuary branch of the Public Works Department and the new Panchayat Radio Maintenance Organization will issue separately.

14. Sanction is accorded to the creation of the following posts with effect from 1st September 1961 till 28th February 1962.

1 Chief Radio officer in the grade of Rs. 600–30–900.

3 Regional Radio Officers in the grade of Rs. 300–15–450–25–500.

46 Radio Supervisors in the scale of pay of Rs. 125–5–150–10–300

3 Mechanics in the scale of pay of Rs. 70–2–100.

2 Store-keepers in the scale of pay of Rs. 90–4–110–3–140 plus a special pay of Rs. 10.

1 Accountant in the scale of pay of Rs. 150–10–250.

1 Superintendent in the scale of pay of Rs. 180–5–200–10–300.

5 Upper Division Clerks in the scale of pay of Rs. 125–5–175.

6 Lower Division Clerks in the scale of pay of Rs. 90–4–110–3–140 (Graduates to start at 102).

5 Typists including Steno-typist in the scale of pay of Rs. 90–4–110–3–140 (Graduates to start at 102).

1 (Laboratory) Attender in the scale of pay of Rs. 55–1–70.

5 Peons in the scale of pay of Rs. 50–1–60.

42 Helpers to be paid at market rates of the locality concerned.

15. The expenditure will be debited to "47. A. Community Development Projects, National Extension Service and Local Development Works–(a) Ordinary (i) Community Development Projects–II Project/Block Headquarters".

(G.O. Ms. No. 2337, R.D. and L.A., dated 28th August 1961.)

PANCHAYAT UNION COUNCILS—COLLECTION OF CONTRIBUTION—CONCESSISONS TO BACKWARD VILLAGES IN THE PANCHAYAT UNION—REQUEST OF—INSTRUCTIONS ISSUED.

The West Ramanathapuram District Development Council in its meeting held on 7th and 8th February 1961 has passed a resolution to the effect that the Government may permit the Panchayat Union Councils to allow concessional percentage of contribution in respect of backward villages in each block instead of rigidly adhereing to the percentage of contributions fixed in G.O. Ms. No. 664, R.D., dated 16th August 1960 in respect of each category of Block. The Collector of Ramanathapuram has recommended the resolution of the District Development Council.

2. The Collector of Ramanathapuram is informed that there is nothing that prevents the Panchayat Unions to help the more backward villages in the block by meeting a portion of the popular contribution themselves. The total percentage of local contribution including contribution by the Panchayat Union should not however fall short of the percentage fixed in G.O. Ms. No. 664, R.D., dated 16th August 1960.

(G.O. Ms. No. 2272, R.D. and L.A., dated 13th August 1961.)

CONFERENCE—MADRAS STATE PANCHAYAT CONFERENCE—HOLDING OF—ORDERED.

The 2nd of October 1961 marks an important stage in the development of local administration in Madras State. On that date, the entire area of this State (except areas which have been or are to be, constituted as Municipalities, Cantonments or Townships) would have been covered by 12,540 Panchayats. These Panchayats would also by that date have been grouped together and incorporated as 373 Panchayat Unions, thereby bringing into existence an entirely new pattern of local administration for rural areas in the State. All the 11 District Boards of the State will stand abolished on that date. The reform of local administration envisaged in the Madras Panchayat Act, 1958 would thus have been brought into force fully with effect from the same date.

2. The reforms signify not merely a major change in the organisational structure of local administration but also important additions to the functions as well as enlargement of financial resources. Every Panchayat Union will be in charge of one Panchayat Development Block and is intended to function (along with all the constituent Panchayats of the Union) as the administrative agency for formulating and implementing a plan of development for the Block. To this end, the personnel and financial resources brought together under the National Extension Service Scheme of Community Development, as well as other related Development Schemes of the Third Five-Year Plan have been entrusted to 202 Panchayat Unions already and will be entrusted to the others also shortly after they are constituted.

3. As a condition of such entrustment the State Government have stipulated that every Panchayat Union should (along with all the constituent Panchayats) formulate a Panchayat Development Schematic Budget for the Block in its charge for the Third Five-Year Plan period so as to fit in with the Third Five-Year Plan of the State; and should accept full responsibility for mobilizing a defined share of the required financial resources from within the block.

4. Within the frame-work of the Block Plan as thus settled, it will be the duty of the Panchayat Union (along with all the constituent Panchayats) to frame Development Programmes to cover all aspects of rural development. In particular, the new Panchayat Act has, in its preamble set out two main national purposes which are required to be secured through their efforts. These purposes, to which special attention has to be devoted by the new local authorities have been described in the following terms :—

"The Production of food should be increased progressively from year to year so as to keep pace with the growth of population and the growth of population should be brought under control."

5. Government consider it necessary that the fulfilment of the mandate laid on it by the legislature under the new Panchayat Act should be marked by convening a State Panchayat Conference. As the Prime Minister of India is expected to visit this State during the first week of October 1961, Government consider it also appropriate that an opportunity should be provided for all the Presidents of all the Panchayats in the State as well as all other Panchayat Union Councillors, to meet him and receive directly his personal inspiration and guidance for the performance of the duties which will devolve upon them during the Third Five-Year Plan period.

6. Government accordingly direct that all necessary arrangements be made for convening a State Panchayat Conference to be held at Madras on the 8th and 9th of October 1961. In organizing the transaction of business at the Conference, Government direct that attention should be concentrated on three main themes, viz;—

I. Panchayat Participation in the Third Five-Year Plan.

II. Panchayat Programme of Development of Agricultural Production.

III. Panchayat Programme of propagation of Family Limitation.

(G.O. Ms. No. 2443, R.D. and L.A., dated 7th September 1961.)

APPENDIX.

FIRST BATCH OF 75 PANCHAYAT UNIONS.

(These were inaugurated on 2nd October 1960.)

Serial number.	*Names of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	North Tiruchirappalli Development district.	
1	Thottiam	Thottiam. Part of Musiri.
2	Musiri	Part of Musiri. Pulivalam.
3	Lalgudi.	Part of Lalgudi.
4	Veppanthattai	Vengolam. Vallikondapuram
	South Tiruchirappalli Development district.	
5	K. Paramathy	Chinnatharapuram. Paramathi.
6	Kulittalai.	Kulittalai. Thogaimalai.
7	Tiruvarangulam	Alangudi. Pudukkottai. Vallanad. Varappur.
	North Tirunelveli Development district.	
8	Tuticorin	Tuticorin.
9	Koilpatti ..	Koilpatti.
10	Sankarankoil.	Sankarankoil.
11	Kuruvikulam.	Pazhamkottai. Thiruvengadam.
	South Tirunelveli Development district.	
12	Cheranmahadevi	Part of Melasoval. Part of Cheranmahadevi. Part of Ambasamudram
13	Pappakudi.	Part of Ambasamudram. Part of Cheranmahadevi. Pappakudi.
14	Manoor	Madavakurichi. Gangaikondan. Tirunelveli.
	North Cuddalore Development district.	
15	Melmalayanur	Melmalayanur. Sathambadi.
16	Gingee	Gingee. Sathiamangalam.
17	Tirunavalur.	Tirunavalur. Ulundurpet.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	South Cuddalore Development district.	
18	Panruti	Kadambuliur. Panruti.
19	Orathur	Chidambaram. Srimushnam. Sethiathoppu. Lalpet.
20	Kallakurichi ..	Part of Kallakurichi. Vadakkanandal.
21	Chinnasalem	Chinnaselam. Part of Kallakurichi. Vadakkanandal.
	South Madurai Development district.	
22	Madurai, East	Arumbanur. Othakadai. Kunnathur.
23	Madurai, West	Samayanallur. Koolapandi.
24	Melur I	Melur. Vellalapatti. Vellalore.
25	Usilampatti ..	Usilampatti.
26	T. Kallupatti	Kallupatti.
27	Tirumangalam	Tirumangalam. Pannikundu.
	North Madurai Development district.	
28	Vadipatti	Sholavandan. Nirethan.
29	Alanganallur	Alanganallur. Palamedu. Nirethan.
	North Vellore Development district.	
30	K. V. Kuppam	Kilvilachur. Gudiyattam.
31	Arcot	Arcot. Ranipet.
	Noth Salem Development district.	
32	Hosur	Hosur.
33	Kaveripatnam.	Kaveripatnam. Barur.
34	Krishnagiri ..	Krishnagiri.
35	Dharmapuri ..	Dharmapuri. Kariamangalam.
36	Kolathur	Mettur.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union*
(1)	(2)	(3)
	South Salem Development district.	
37	Peddanaickenpalayam	Komarapalayam. Peddanaickenpalayam.
38	Namagiripet ..	Namagiripet. Mangalapuram.
39	Gangavalli	Veeranganur. Gangavalli.
40	Idappadi.	Idappadi. Thevur. Kanganapuram.
	South Vellore Development district.	
41	Kalasapakkam	Kalasapakkam. Kadaladi.
42	Arni	Arni. S. V. Nagaram. Agrapalayam.
43	Thurinjapuram	Tiruvannamalai North. Naidumangalam. Kilpennathur.
44	Vembakkam	Dusi. Vembakkam. Perungattur.
45	Polur	Polur. Santhavasal.
	West Coimbatore Development district.	
46	Perianaickenpalayam.	Perianaickenpalayam.
47	Avanashi	Avanashi. Annur. Cheyyur.
48	Palladam	Palladam.
49	Tiruppur	Tiruppur.
	East Thanjavur Development district.	
50	Thiruthuraipundi	Thiruthuraipundi. Alathambadi. Thalanayar. Vedaranyam.
51	Vedaranyam	Vedaranyam.
52	Mayuram	Mayuram. Manalmedu. Sembanarkoil.
53	Sirkali	Sirkali. Tiruvenkadu.
54	Kivalur	Kivalur. Kunniur.

Serial number.	Name of Panchayat Union.	Names of firkas in the Union.
(1)	(2)	(3)
	West Thanjavur Development district.	
55	Pattukkottai	Pattukkottai. Adiramapattinam.
56	Kumbakonam	Kumbakonam. Sholapuram.
57	Papanasam	Papanasam. Millathur.
	Chingleput Development district.	
58	Tirukalikundram	Manamathi. Thirukalikundram. P. V. Kalathur.
59	Uthiramerur	Uthiramerur. Magaral (South). Salavakkam.
60	Sriperumbudur	Maduramangalam. Sriperumbudur. Sarpanjeri. Kunnathur.
61	Poonamallee	Poonamallee.
62	Tiruvallur	Pandur. Tiruvallur.
63	Kadambathur	Mappedu. Pandur.
	East Coimbatore Development district.	
64	Gobichettipalayam ..	Gobichettipalayam. Kugalur.
65	Sathiamangalam	Punjaipuliampatti. Nambiyur. Satyamangalam.
66	Perundurai	Perundurai. Chennimalai.
67	Erode.	Erode.
	East Ramanathapuram Development district.	
68	Singampunari	Warappur Zamin. Satturvedamangalam Zamin. Mathur Zamin. Thirukostiyur Zamin.
69	Paramakudi ..	Paramakudi Zamin. Pambur Zamin. Thaduthalankottai Zamin. Parthibanur Zamin. Emaneswaram.
70	Kamudhi	Abiramam Zamin. Kodumalur Zamin. Mudukulathur Zamin. Kamuthi Zamin. Perumali Zamin.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	West Ramanathapuram Development district.	
71	Srivilliputtur..	Srivilliputtur. Malli.
72	Sivakasi	Edirkottai. Mangalam. Sivakasi.
73	Kariapatti	Kariapatti. Kalkurichi. Mudukkankulam. Tiruchul.
	East Ramanathapuram Development district.	
74	Tiruvadanai ..	Tiruvadanai East Zamin. Tiruvadanai West Zamin. Arunooithimangalam Zamin. Thondi Zamin. Puliyal Zamin. Sarugani Zamin. Anandur Zamin. Mangalakudi Zamin. Tiruvadanai Government Firka.
	The Nilgiris Development district.	
75	Ootacamund	Thuneri. Ootacamund. Kundah.

SECOND BATCH OF PANCHAYAT UNIONS.

(THESE WERE INAUGURATED ON 14TH APRIL 1961.)

	North Vellore Development district.	
1	Tiruppattur ..	Tiruppattur.
2	Wallajah	Wallajah. Part of Ranipet.
3	Sholinghur. ..	Sholinghur. Part of Ranipet.
4	Kaveripakkam	Kaveripakkam. Paranji.
5	Kaniyambadi.	Kaniyambadi.
6	Nemili ..	Nemili. Panapakkam.
	South Vellore Development district.	
7	Chetput	Mandakolathur. Tachambadi.
8	Pernamallur ..	Pernamallur. Nedungunam.
9	Cheyyar	Cheyyar. Vakkadai.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	North Cuddalore Development district.	
10	Koliyanur	Koliyanur. Valavanur.
11	Kanai	Kanai. Kanjanur.
12	Markanam	Tindivanam. Markanam.
13	Ulundurpet ..	Elevarasur. Ulundurpet.
	South Cuddalore Development district.	
14	Nallur	Pennadam. Nallur.
15	Mongalur	Sirupakkam. Tittagudi.
16	Porto Novo	Part of Bhuvanagiri. Part of Chidambaram (East). Chidambaram (West).
17	Kurinjipadi ..	Kurinjipadi. Kullan Chavadi.
18	Thyagadurgam	Rishivandiam. Thyagadurgam. Kallakurichi.
19	Mel Bhuvanagiri	Part of Chidambaram (East). Part of Bhuvanagiri. Sethiathope.
	Chingleput Development district.	
20	Uthukottai	Kannigaipair. Uthukottai. Valliyur.
21	Madurantakam	Vayavoor. Madurantakam.
22	St. Thomas Mount ..	Saidapet. Pallikaranai.
23	Minjur	Minjur. Kattur. Ponneri. Tirupalaivanam.
24	Kattankolathur	Guduvancheri. Chingleput.
25	Kunrathur	Kunrathur. Sorapanancheri.
26	Kancheepuram	Kancheepuram. Magaral South.
27	Poondi	Pennalurpet. Velliyur. Tiruvallur. Pandur.
28	Gummudipoondi ..	Gummudipoondi. Part of Eguvarpalayam. Madarpakkam. Part of Eguvarpalayam.
29	Villivakkam ..	Villivakkam. Aminjikarai.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	East Coimbatore Development district.	
30	Kangayam	Kangayam.
31	Kundadam	Part of Kundadam. Kolumanguli.
32	Dharapuram	Dharapuram. Part of Kundadam. Kolumanguli.
33	Thuckanaickenpalayam	Vaniputhur. Gobichettipalayam.
34	Kodumudi	Kodumudi. Part of Sivagiri.
35	Modakkurichi	Modakkurichi. Part of Sivagiri.
36	Bhavanisagar	Satyamangalam. Punyapuliampatti.
37	Bhavani	Bhavani. Part of Kurichi.
38	Mulanur ..	Mulanur. Vellakoil.
39	Ammapet	Ammapet. Part of Kurichi.
40	Vellakoil	Vellakoil.
	West Coimbatore Development district.	
41	Sulur ..	Sulur.
42	Kinathukadavu	Kinathukadavu. Koilpalayam.
43	Lakshminaickenpalayam	Varapatti.
44	Udamalpet	Udamalpet. Periavalavadi.
45	Pongalur	Pongalur.
46	Thondamuthur	Thondamuthur.
	North Arcot Development district.	
47	Athoor I (Sembatti).. ..	Part of Athoor.
48	Athoor II (Reddiarchatram)	Part of Athoor. Part of Dindigul.
49	Dindigul	Part of Dindigul.
50	Batlagundu ..	Batlagundu.
51	Kodaikanal ..	Upper Palni. Lower Palni. Part of Palni.
52	Nilakottai	Nilakottai.
53	Palani	Part of Palni.
54	Vedasandur	Vedasandur. Eriodu.

Serial number.	Name of Panchayat Union.	Names of firkas in the Union.
(1)	(2)	(3)
	South Madurai Development district.	
55	Andipatti	Andipatti.
56	Bodinaickanur	Theni. Thenkarai.
57	Tirupparankundram	Avaniapuram. Madurai Cusba. Tirupparankundram.
58	Melur II	Vellalapatti. Thiruvadhur. Vellalore. Melur.
59	Natham	Natham North. Natham South. Kottampatti.
60	Kalligudi	Kalligudi. Tirumangalam.
61	Sedapatti ..	Sedapatti.
62	Chellampatti	Usilampatti. Valandur.
	The Nilgiris Development district.	
63	Coonoor	Coonoor. Part of Kotagiri.
64	Kotagiri	Part of Kotagiri. Kilkotagiri.
65	Gudalur	Gudalur. Pandalur. Ootacamund Rural Firka.
	East Ramanathapuram Development district.	
66	Kalayarkoil ..	Kalayarkoil Zamin. Mangalam Zamin. Nattarasankottai Zamin. Sivaganga Zamin. Mallal Zamin. Sholapuram Zamin. Madugupatti Zamin. Seithur Zamin. Anandoor Zamin.
67	Devakottai ..	Devakottai Zamin. Sarugani Zamin. Kandadevi Zamin. Puliyal Zamin. Karaikudi Zamin. Kalayarkoil Zamin. Anandur Zamin. Tiruvadanai West Zamin. Kannangudi Zamin. Tiruvadanai East.
68	Kallal	Kallal Zamin. Karaikudi Zamin. Nachiapuram Zamin. Pallathoor Zamin. Tirukoshtiyur Zamin. Kandadevi Zamin. Ilayathangudi Zamin.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	East Ramanathapuram Development district—cont.	
69	Manamadurai ..	Manamadurai Zamin. Seikalathur Zamin. Nettur Zamin. Padamathur Zamin. Muthanondal Zamin. Vilathur Zamin. Mallal Zamin. Allinagaram Zamin. Parthibanur Zamin.
70	Kadaladi	Kadaladi Zamin. Ilanjembur Zamin. Sikkal Zamin. Theriruveli Zamin. Sayalgudi Zamin.
71	Mudukulathur	Mudukulathur Zamin. Thoriruveli Zamin. Kodumaloor Zamin. Pamboor Zamin. Manjoor Zamin. Ilanjamboor Zamin.
	Mandapam	Rameswaram. Ramanathapuram East.
73	Ramanathapuram	Ramanathapuram West. Devipatnam.
74	Bogalur ..	Paramakudi. Ilayangudi.
75	Kannangudi ..	Kannangudi Zamin. Devakottai Zamin. Mangalakudi. Mithravayal Zamin. Kandadevi Zamin. Sarugani Zamin. Sakkottai Zamin. Tiruvadanai East. Thondi Zamin.
76	Rajasingamangalam	Rajasingamangalam Zamin. Sholandur Zamin. Arunoothimangalam Zamin. Tiruvadanai East Zamin. Tiruvadanai West Zamin. Anandhur Zamin. Salaigramam Zamin. Tondi Zamin.
	West Ramanathapuram Development district.	
77	Rajapalayam	Rajapalayam. Sholapuram.
78	Virudhunagar	Virudhunagar. Part of Sattur.
79	Sattur	Part of Sattur. Salwarpatti.
80	Vembakottai	Edickottaai. Salwarpatti.
81	Watrap	Watrap. Nathampatti.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	North Salem Development district.	
82	Bargur ..	Bargur. Mathur. Santaur.
83	Pennagaram ..	Pennagaram. Indur.
84	Uttangarai	Uttangarai. Kallavi. Mathur.
85	Morappur	Morappur.
86	Veppanapalli..	Veppanapalli. Krishnagiri Estate. Bargur Estate.
87	Pappireddipatti	A. Pallipatti.
88	Mecheri	Mecheri.
	South Salem Development district.	
89	Valappadi	Vallappadi.
90	Talavasal	Talavasal. Veeranganur.
91	Tiruchengode	Tiruchengode. Chittalandur.
	Paramathi	Paramathi. Kabilamalai Estate.
93	Sendamangalam	Sendamangalam. Sendamangalam Estate.
94	Attur	Attur. Peddanaickenpalayam.
	East Thanjavur Development district.	
95	Kuttalam	Kuttalam. Manganallur. Mayuram.
96	Sembanarkoil	Sembanarkoil. Porayar.
97	Anaikaranchatram	Sirkali. Madanam.
98	Kodavasal	Tiruveelimalai. Kodavasal.
99	Nagapattinam	Nagapattinam. Keelaiyur.
100	Muthupet	Nachikulam.
101	Kottur	Kottur. Palaiyur.
	West Thanjavur Development district.	
102	Budalur	Sengipatti. Tirukattupalli.
103	Ammapet	Alangudy. Avoor. Saliamangalam.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	West Thanjavur Development district—cont.	
104	Thiruvidamarudur ..	Aduthurai. Nachiarkoil. Solapuram.
105	Tiruppanandal	Pandanallur. Tiruppanandal.
106	Sethubavachatram ..	Sethubavachatram. Perumagalore.
107	Orathanad ..	Orathanad. Thondrampet. Ulur. Eachankottai.
108	Avudayarkoil	Vellur. Ponbothi.
	North Tiruchirappalli Development district.	
109	Thathiengarpet	Thathiengarpet. Musiri.
110	Turaiyur ..	Kannanore.
111	Uppiliapuram	Uppiliapuram.
112	Perambalur ..	Perambalur. Chettikulam.
113	Thirumanur ..	Thirumalapadi. Kamarasavalli.
114	Ariyalur ..	Ariyalur. Kamarasavalli.
115	Andimadam.	Andimadam.
116	Manikandam ..	Manikandam.
	South Tiruchirappalli Development district.	
117	Aravakurichi ..	Aravakurichi.
118	Tanthoni	Karur. Vellianai.
119	Karambakudi	Karambakudi. Malaiyur.
120	Keeranur (Kunnandarkoil)	Keeranur. Kunnandarkoil. Narthamalai.
	North Tirunelveli Development district.	
121	Vasudevanallur	Vasudevanallur. Sankarankoil.
122	Mela Neelidanallur ..	Neelidanallur. Sankarankoil.
123	Ottapidaram ..	Ottapidaram.
124	Pudur	Masarpatty.
125	Karungulam	Karungulam. Vallanad.
126	Sattankulam	Sattankulam.
127	Udangudi ..	Udangudi.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Uunion.*
(1)	(2)	(3)
	South Tirunelveli Development district—cont.	
128	Valliyur	Valliyur. Palavur.
129	Radhapuram ..	Tisayanvilai. Radhapuram.
130	Alangulam ..	Alangulam.
131	Tenkasi ..	Tenkasi. Panpoli.

THIRD BATCH OF 171 PANCHAYAT UNIONS.

[INAUGURATION ON 2ND OCTOBER 1961.]

I. Chingleput Development district.

1	Tiruvathiyur	Madhavaram.
2	Wallajabad	Parandur. Wallajabad.
3	Tiruporur	Tiruporur. Manamathi.
4	Chithamoor ..	Chithamoor.
5	Lathur	Lathur.
6	Acharapakkam	Acharapakkam. Perumpakkam.
7	Sholavaram ..	Sholavaram. Arni.

II. North Vellore Development district.

1	Kandili	Koratti. Kandili.
2	Vaniambadi ..	Vaniambadi.
3	Alangayam	Vaniambadi. Tiruppattur.
4	Katpadi	Katpadi.
5	Gudiyatham ..	Gudiyatham West. Gudiyatham East.
6	Pernambattu	Pernambattu. Thuthipet.
7	Madanoor	Ambur. Odugathur.
8	Anniout	Odugathur. Pallikonda.
9	Vellore	North Vellore.
10	Thimiri	Thimiri. Kalavai.
11	Arkonam	Arkonam.

Serial number.	*Name of Panchayat Union.*	*Names of firkas in the Union.*
(1)	(2)	(3)
	III. South Vellore Development district.	
1	Pudupalayam	Pudupalayam. Eraiyur.
2	Tandarampet	Tandarampet. Tanipadi.
3	Tiruvannamalai	Tiruvannamalai North. Tiruvannamalai South. Veraiyur.
4	Kilpennathur	Tiruvannamalai North. Tiruvannamalai South. Kilpennathur. Veraiyur.
	Kasthambadi	Vinnamangalam. Kasthambadi. Kannamangalam. Arni.
6	Wandiwash	Wandiwash. Salavedu.
	Thellar	Thellar. Desur.
8	Anakkavur	Anakkavur. Thethurai.
	IV. South Madurai Developmemt district.	
1	Thengarai ..	Thengarai. Devadanapatti.
2	Theni ..	Theni.
3	Chinnamanur	Cumbum. Uthamapalayam.
4	Uthamapalayam	Uthamapalayam. Cumbum.
5	Cumbum ..	Cumbum.
	V. North Madurai Development district.	
1	Shanarpatti ..	Shanarpatti. Vada Madurai.
2	Vada Madurai	Vada Madurai. Eriodu.
3	Palayam ..	Palayam.
4	Thoppampatti	Thoppampatti. Korikadavu. Kallimandayam.
5	Oddanchatram	Kallimandayam. Oddanchatram.
	VI. West Ramanathapuram Development district.	
1	Aruppukottai ..	Aruppukottai. Pandalgudi.
2	Tiruchuli	Tiruchuli. Mandapasalai. Paralachi.
3	Narikudi	Narikudi. Thaduthalankottai. Anaikulam. Eluvani.

Serial number.	Name of Panchayat Union.	Names of firkas in the Union.
(1)	(2)	(3)
	VII. East Ramanathapuram Development district.	
1	Ilayankudi	Ialayankudi. Paramakudi. Nettur Zamin.
2	Tirupuvanam	Tirupuvanam. Allinagaram. Tiruppachetti. Kondagai. Padamathur. Tamarakki.
3	Sivaganga	Sivaganga Zamin. Madagupatti Zamin. Padamathur Zamin. Solapuram Zamin. Thamarakki.
4	Tiruppattur ..	Tiruppattur Zamin. Tirukostiur. Natchiarpuram. Ilaiyathakkudi. Norkuppai. Mathur.
5	Sakkottai	Pallathur. Sakkottai. Mithravayal. Karaikudi Zamin. Kandadevi Zamin. Ilaiyathakudi.
6	Tirupullani	Tirupullani. Thiruthirakosamangai.
	VIII. West Thanjavur Development district.	
1	Thanjavur	Thanjavur. Madigai. Vallam.
2	Thiruvaiyaru	Thiruvaiyaru. Nadu Cauvery.
3	Tiruvonam	Sillathur. Kavalipatti. Kallakottai. Gandarvakottai.
4	Madakkur	Madakkkur
5	Peravurani	Peravurani. Thiruchitrambalam.
6	Arantangi	Arantangi. Vellur.
	IX. East Thanjavur Development district.	
1	Thirumarugal	Thirumarugal. Thirukannapuram.
2	Nannilam ..	Nannilam.
3	Koradacheri ..	.. Koradacheri. Thirukkannamangai.

Serial number.	Name of Panchay Uatnion.	Names of firkas in the Union.
(1)	(2)	(3)
	IX. East Thanjavur Development district—cont.	
4	Tiruvarur	Tiruvarur. Kunniyur.
	Mannargudi ..	.. Mannargudi. Part of Vaduvur.
6	Nidamangalam	Nidamangalam. Part of Vaduvur.
	X. North Cuddalore Development district.	
1	Vallam	Vallam. Mololakkur.
2	Thiruvennainallur	Thiruvennainallur. Tirukoilur.
3	Mugaiyur	Mugaiyur. Part of Manalurpet.
4	Tirukoilur	Tirukoilur. Part of Manalurpet.
5	Vanur	Vanur. Kiliyanur.
6	Mailam	Mailam. Part of Vadasiruvalur.
7	Olakkur	Kil Olakkur. Part of Vada siruvalur.
8	Kandamangalam	Kandamangalam. Valavanur.
9	Vikravandy ..	Vikravandy. Kanjanur.
	XI. South Cuddalore Development district.	
1	Cuddalore	Cuddalore O.T. Manjakuppam.
2	Nellikuppam.	Nellikuppam. Panrutti.
3	Komarakshi ..	Chidambaram West. Chidambaram East. Lalpet. Part of Komarakshi.
4	Kattumannarkoil	Srimushnam. Lalpet. Kattumannarkoil. Part of Komarakshi.
5	Virudachalam	Virudhachalam. U. Mangalam. Nallur.
6	Kammapuram	Kammapuram. U. Mangalam.
7	Rishivandiam	Rishivandiam. Pakkam.
8	Sankarapuram	.. Sankarapuram. Pakkam.

Serial number.	Name of Panchayat Union.	Names of the firkas in the Union.
(1)	(2)	(3)
	XII. South Tiruchirappalli Development district.	
1	Karur	Pugalur. Karur.
2	Krishnarayapuram ..	Kattalai. Panjapatti.
3	Manapparai ..	Manapparai.
4	Vaiyampatti	Vaiyampatti.
5	Marunkapuri	Marunkapuri. Valanadu. Marunkapuri. Thuvarankuruchi.
6	Kadavur	Kadavur. Panjapatti.
7	Arimalam	Kilanilai. Sengirai.
8	Thirumayam	Thirumayam. Virachilai.
9	Ponnamaravathi	Karaiyur. Ponnamaravathi.
10	Annavasal	Narthamalai. Kudumiamalai. Iluppur.
11	Viralimalai	Viralimalai. Iluppur. Nirpalani.
	XIII. North Tiruchirappalli Development district.	
1	Pullambadi ..	Pullambadi. Peruvalappur.
2	Manachanallur	Manachanallur. Kariamanickam.
3	Alathur	Chettikulam. Kolakkanatham.
4	Varagur	Varagur. Vadakkalur.
5	Jayamkondam	Jayamkondam.
6	Sendurai	Sendurai.
7	T. Palur	T. Palur. Kamarasavalli.
8	Tiruvarambur	Tiruvarambur. Srirangam. Tiruchirappalli.
9	Srirangam	Srirangam. Andanallur.
	XIV. North Tirunelveli Development district.	
1	Tiruchendur ..	Tiruchendur.
2	Alwartirunagari	Alwartirunagari. Kadambur.
3	Srivaikuntam	Srivaikuntam. Arumugamangalam.
4	Kayathar	Kayathar. Authoor.
5	Vilathikulam	Vilathikulam.

Serial number.	*Name of Panchayat Union.*	*Names of the firkas in the Unions.*
(1)	(2)	(3)
	XV. South Tirunelveli Development district.	
1	Nanguneri	Nanguneri. Moolaikaraipatti. Vijayanarayanam. Singikulam.
2	Kalakad	Kalakad. Singikulam. Nanguneri.
3	Ambasamudram	Ambasamudram.
4	Kadayam	Kadayam. Pappakudi.
	Palayamkottai	Naranammalpuram. Palayamkottai. Melapattam. Munnirpallam.
6	Kadayanallur	Kadayanallur.
7	Kilapavoor	Alangulam. Kilapavoor.
	XVI. East Coimbatore Development district.	
1	Perundurai II	Perundurai. Part of Sonnimalai.
	Uthukuli	Part of Sonnimalai. Uthukuli.
3	Nambiyur	Nambiyur. Punjaipuliyampatty.
4	Talavadi	Talavadi.
5	Andiyur	Andiyur.
	XVII. West Coimbatore Development district.	
1	Annur	Annur. Sirumugai.
2	Karamadai	Mettupalayam. Serumugai.
3	Perur . .	Part of Coimbatore.
4	Singanallur	Part of Coimbatore. Sircarsamukulam.
5	Sircarsamukulam	Sircarsamukulam.
6	Madukkarai . .	Madukkarai.
7	Gudimangalam	Gudimangalam.
8	Madathukulam	Madathukulam.
9	Pollachi	Kolarpatti. Pollachi. Koilpalayam.
10	Annamalai	Annamalai. Pollachi.

Serial number.	*Name of Panchayat Union.*	*Names of the firkas in the Union.*
(1)	(2)	(3)

XVIII. North Salem Development district.

1	Shoolagiri	Shoolagiri. Berigai. Uddanapally.
	Kelamangalam	Kelamangalam. Uddanapally. Part of Donkanikottah.
3	Thalli	Thalli. Anchetti. Part of Denkanikottah. Kelamangalam. Madagondapalli.
4	Palacode	Palacode Karimangalam.
5	Nallampalli	Nallampalli. Indur.
6	Harur	Thoorthamalai. Harur.
7	Nangavalli	Nangavalli. Part of Taramangalam.
8	Omalur	Omalur. Part of Taramangalam.
9	Taramangalam	Taramangalam.
10	Kadayampatti	Kadayampatti.

XIX. South Salem Development district.

1	Karipatti	Karipatti. Salem.
2	Veerapandi	Veerapandi.
3	Salom ..	Salem.
4	Yercaud	Yercaud.
5	Ponamarathupatti ..	Ponamarathupatti. Veerapandy.
6	Rasipuram.	Part of Rasipuram Namagiripet.
7	Vennandur ..	Vennandur. Part of Rasipuram.
8	Puduchatram	Puduchatram. Namakkal North Estate.
9	Erumaipatti ..	Namakkal. Part of Sendamangalam.
10	Namakkal	Part of Namakkal. Part of Sendamangalam. Part of Mohanoor.
11	Mohanoor	Part of Mohanoor. Part of Namakkal.
12	Kabilamalai ..	Kabilamalai.
13	Kolli Hills	Namagiripet. Mangalapuram. Sendamangalam.

Serial number.	*Name of Panchayat Union.*	*Names of the firkas in the Union.*
(1)	(2)	(3)
	XIX. South Salem Development district—cont.	
14	Pallipalayam..	Pallipalayam.
15	Mallasamudram	Mallasamudram.
16	Elachipalayam	Elachipalayam. Chittalandur.
17	Macdonald Choultry	Ernapuram.
18	Sankarai	Sankarai. Thoroor.
19	Konganapuram	Konganapuram.

I. Fourteen blocks, included in the last batch of Panchayat Unions, for which legislation is being undertaken :—

Kanyakumari district.

1. Rajakkamangalam.
2. Agatheeswaram.
3. Munchira.
4. Melpuram.
5. Killiyoor.
6. Thovala.
7. Thalakulam.
8. Thuckalai.
9. Tiruvattar.

Tirunelveli district.

1. Shencottah.

Chingleput district.

1. Ramakrishnarajupet.
2. Pallipet.
3. Tiruvalangadu.
4. Tiruttani.

II. Five Blocks included in the list of third batch of Panchayat Unions for which notifications will be issued :—

Madurai district.

1. Melur South.
2. Natham.

Thanjavur district.

1. Talainayar.
2. Valangiman.

North Arcot district.

1. Chengam.

Two Blocks for which decisions are yet to be taken because of difficulties regarding border adjustments, etc. :—

Coimbatore district.

1. Walparai.

South Arcot district.

1. Kallakurichi.

Number of blocks in respect of which legislation is being undertaken, notifications to be issued, and decision to be taken :—19 (nineteen blocks).

Number of Blocks included	150
Number of Blocks included but separate action to be taken as regards their inclusions.	21
Total ..	171

Total number of blocks included in the third batch of Panchayat Unions to be inaugurated on 2nd October 1961. 171

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